

**City of Isle of Palms
FY22 Budget with Forecasts for FY23 - FY26**

DRAFT #1

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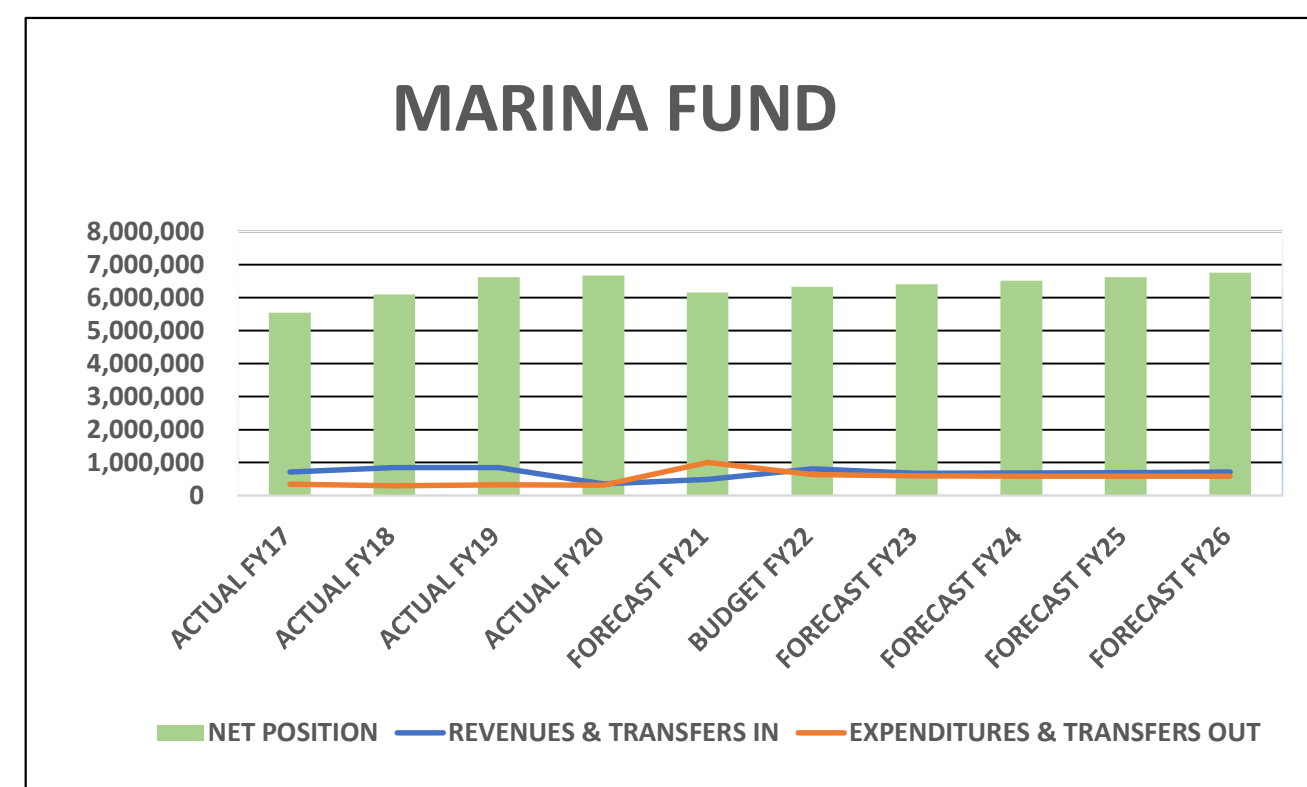
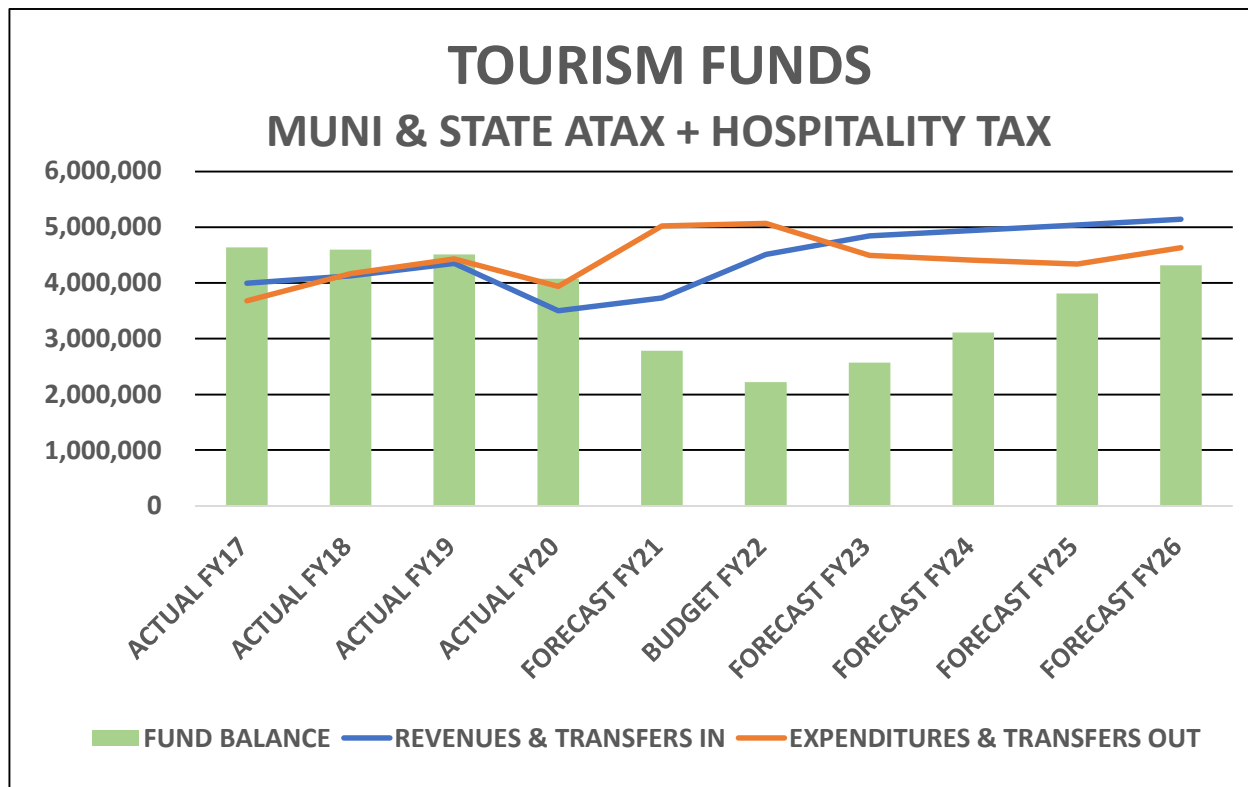
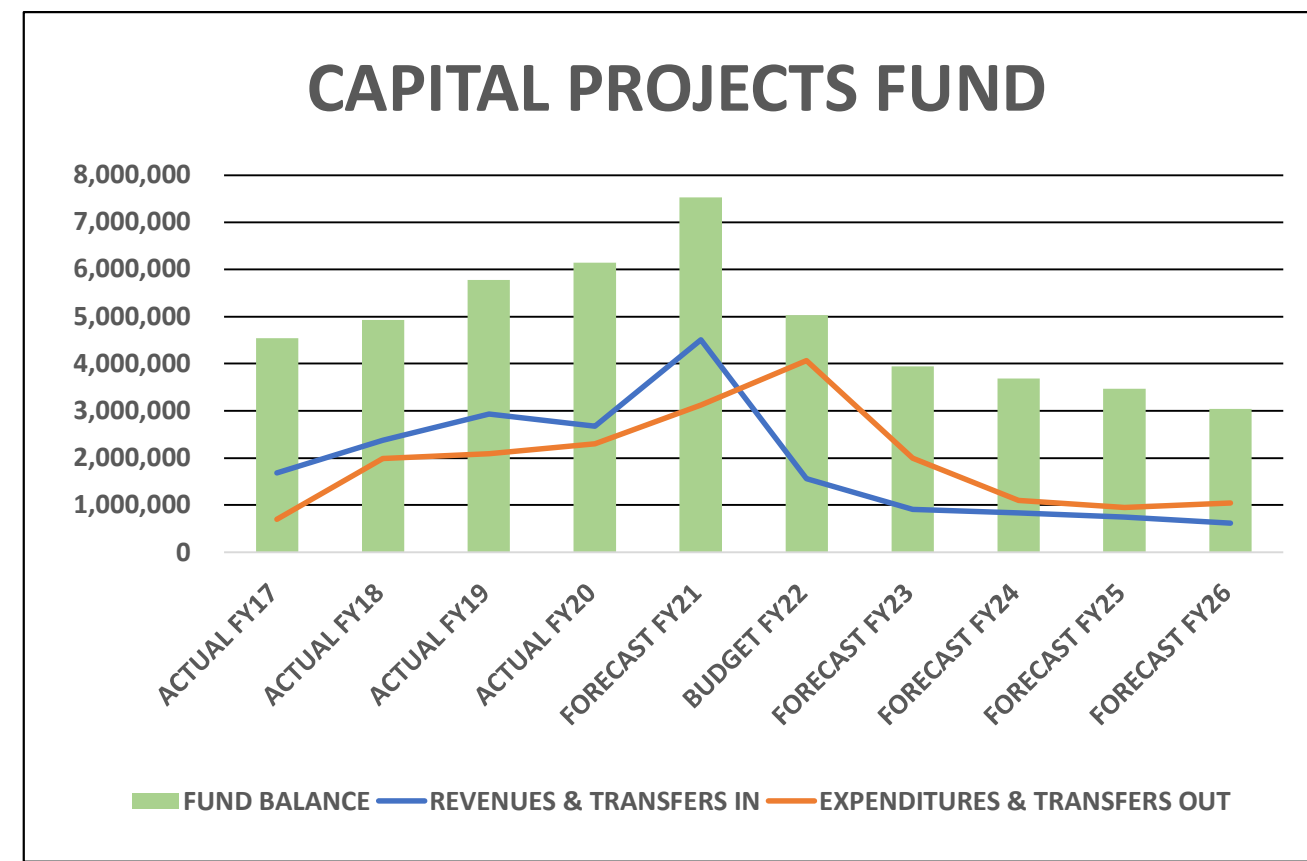
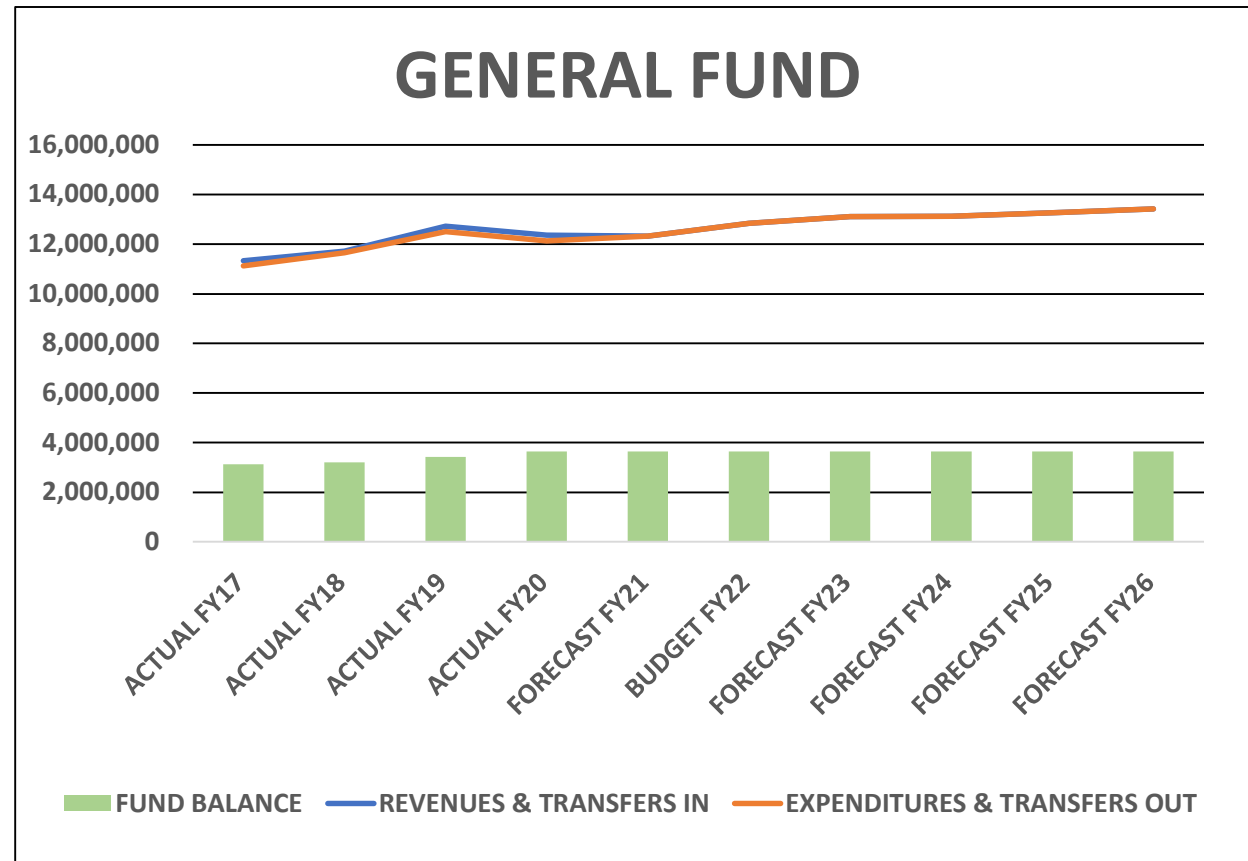
City of Isle of Palms
FY22 BUDGET
SUMMARY OF KEY BUDGET INITIATIVES

BUDGET INITIATIVES INCLUDED		HOW IS IT FUNDED?
1	Construction of Phase 3 drainage outfall project - \$2,462,000 expected spending in FY22 and \$913,000 in FY23.	Funded with proceeds of \$3.5 million GO Bond issued in FY21. Total project cost is estimated at approximately \$3,500,000 with an estimated \$86,000 spent in FY21.
2	\$525,000 replacement of fire pumper truck	No debt issued. Funded 50% from Capital Projects Fund and 50% from Tourism funds.
3	\$290,000 full replacement of Fire Dept SCBA (self contained breathing apparatus) equipment	Capital Projects and Tourism funds
4	\$250,000 for comprehensive drainage plan	Municipal Accommodations Tax Fund
5	\$250,000 to maintain, renovate or construct beach accesses	Beach Preservation Fee Fund
6	\$195,000 for undergrounding electrical lines over 3 years. \$40,000 in FY22.	Capital Projects Fund (50%) and Municipal Accommodations Tax Fund (50%). The City's contribution will be matched by another \$195,000 from Dominion
7	\$150,000 to convert watersports dock area into public dock with green space	State Accommodations Tax Fund
8	\$125,000 wages + \$47,000 fringes for personnel restructuring in the Fire Department	General Fund (50%) and State Accommodations Tax Fund (50%)
9	\$25,000 for Grant Writing services to address potential opportunities in Federal and State programs.	General Fund
10	\$396,000 in new revenues related to the Sweetgrass Inn	Includes \$46,000 in the General Fund (estimated local option sales, business license fee, etc) and \$350,000 in the Tourism & Beach Preservation Fee Funds
11	\$92,000 in FY22 related to 1st fiscal year of new restaurant lease revenue	Marina Fund
12	\$1,042,000 transferred into the General Fund from the Tourism Funds	Consistent with Tourism contributions in FY21: 3 Police Officers, 1 Police Sgt, 5 Firefighters, BSOs and 50% of Public Works Temp Labor and Fuel. Also \$20K for Police OT, \$22k for Restroom Attendant and 50% of the provision for Fire Dept personnel restructuring, all from State Accommodations Tax Fund.
13	\$799,000 transferred from the General Fund in the Capital Projects Fund	For current and future capital projects

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 3/31/2020	Jan-Dec 2019	FORECAST FY21	INCREASE/ (DECREASE) IN FY20 BUD REV	BUDGET FY22	INCREASE/ (DECREASE) IN FY21 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
4	CITY OF ISLE OF PALMS FY20 BUDGET AND FY21-FY24 FORECAST - SUMMARY OF PERSONNEL COSTS AND FTES																
5																	
6																	
7	TOTAL GENERAL FUND EXPENDITURES		9,848,598	10,525,096	10,467,611	10,314,457	11,356,115	5,078,281	10,416,610	11,440,595	84,480	12,041,869	685,754	12,236,869	12,338,654	12,566,065	12,851,292
8	TOTAL CITY WIDE EXPENDITURES		13,848,581	30,076,602	16,002,358	16,412,614	24,560,397	9,522,055	14,704,103	19,937,625	(4,622,772)	20,882,914	(3,677,483)	18,477,773	18,223,907	17,522,506	20,750,242
9			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	SALARIES & WAGES		4,437,589	4,683,593	4,650,137	4,630,169	4,678,565	2,376,010	4,612,366	4,758,103	79,538	5,029,219	350,654	5,154,949	5,283,823	5,415,919	5,551,317
11	OVERTIME		526,979	552,676	482,531	552,680	460,077	267,737	490,502	516,880	56,803	456,006	(4,071)	467,369	479,015	490,953	503,227
12	PARTTIME		331,336	322,484	325,639	266,261	339,340	120,294	295,553	280,829	(58,511)	359,336	-	339,340	339,340	339,340	339,340
13	SUBTOTAL SALARIES & WAGES		5,295,905	5,558,753	5,458,306	5,449,109	5,477,982	2,764,040	5,398,421	5,555,812	77,830	5,844,561	346,583	5,961,658	6,102,179	6,246,212	6,393,884
14	% INCREASE FROM PRIOR YEAR		4.0%	5.0%	-1.8%	-0.2%	0.5%			2.0%		5.2%		2.0%	2.4%	2.4%	2.4%
15	% OF TOTAL GENERAL FUND EXPENDITURES		54%	53%	52%	53%	48%	54%	52%	49%		49%		49%	49%	50%	50%
16	% OF CITY WIDE EXPENDITURES		38%	18%	34%	33%	22%	29%	37%	28%		28%		32%	33%	36%	31%
17																	
18	FICA		395,973	415,050	406,343	404,699	419,066	204,581	401,441	426,655	7,589	447,109	28,043	457,635	468,424	479,483	490,821
19	RETIREMENT		670,179	769,815	795,310	852,571	945,314	459,193	813,766	971,320	26,005	1,064,066	118,752	1,148,167	1,176,626	1,205,797	1,235,696
20	GROUP HEALTH		659,917	746,216	782,482	778,285	858,291	396,992	787,012	785,253	(73,038)	851,947	(6,344)	894,544	939,272	986,235	1,035,547
21	WORKERS COMP		196,073	178,943	182,209	179,520	210,557	122,915	188,531	236,935	26,378	226,763	16,206	232,432	237,975	243,793	249,755
22	UNEMPLOYMENT		-	-	-	3,000	-	1,780	-	2,994	2,994	-	-	-	-	-	-
23	SUBTOTAL FRINGES		1,922,141	2,110,024	2,166,344	2,218,075	2,433,228	1,185,461	2,190,750	2,423,157	(10,071)	2,589,885	156,657	2,732,778	2,822,297	2,915,307	3,011,819
24	% INCREASE FROM PRIOR YEAR		4%	10%	3%	2%	10%			9.2%		6.9%		5.5%	3%	3%	3%
25	% OF SALARIES & WAGES		36%	38%	40%	41%	44%	43%	41%	44%	-13%	44%	45%	46%	46%	47%	47%
26	% OF TOTAL GENERAL FUND EXPENDITURES		20%	20%	21%	22%	21%	23%	21%	21%	-12%	22%	23%	22%	23%	23%	23%
27	% OF CITY WIDE EXPENDITURES		14%	7%	14%	14%	10%	12%	15%	12%	0%	12%	-4%	15%	15%	17%	15%
28																	
29	TOTAL PERSONNEL COSTS		7,218,046	7,668,777	7,624,650	7,667,184	7,911,210	3,949,501	7,589,170	7,978,969	67,759	8,434,446	503,240	8,694,436	8,924,475	9,161,519	9,405,703
30	% INCREASE FROM PRIOR YEAR		4%	6%	-1%	1%	3%			4%		6%		3%	3%	3%	3%
31	% OF TOTAL GENERAL FUND EXPENDITURES		73%	73%	73%	74%	70%	78%	73%	70%		70%		71%	72%	73%	73%
32	% OF CITY WIDE EXPENDITURES		52%	25%	48%	47%	32%	41%	52%	40%		40%		47%	49%	52%	45%
33																	
34	# OF FULL-TIME EMPLOYEES		91	91	92	93	92	92	92	91		91		91	91	91	91
35	SALARY & WAGES FTE*		54,556	57,541	55,790	55,730	55,855	28,736	55,466	57,967		60,277		61,784	63,328	64,911	66,533
36	FRINGE FTE*		20,357	22,107	22,281	22,627	25,042	12,269	22,535	25,364		27,073		28,589	29,518	30,481	31,138
37	TOTAL (FULLY LOADED) FTE*		74,913	79,648	78,071	78,356	80,897	41,005	78,001	83,331		87,350		90,373	92,845	95,392	97,671
38																	
39	* Does not include wages or fringes for Mayor & Council or Part-time Employees with regular schedules less than 30 hours per week.																

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS SUMMARY OF ALL FUNDS															
2	Fund Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	10 GENERAL FUND	REVENUES	10,187,039	10,526,262	11,493,760	11,534,406	10,662,871	3,783,173	11,677,526	11,452,162	789,291	11,798,779	1,135,908	12,032,201	12,020,223	12,136,538	12,254,437
6		EXPENDITURES	9,848,598	10,525,096	10,467,611	10,314,457	11,356,115	5,078,281	10,416,610	11,440,595	84,480	12,041,869	685,754	12,236,869	12,338,654	12,566,065	12,851,292
7		TRANSFERS IN	1,142,993	1,197,567	1,226,087	827,658	877,236	-	827,658	877,236	-	1,042,129	164,893	1,077,294	1,113,865	1,131,900	1,171,456
8		TRANSFERS OUT	(1,276,837)	(1,127,848)	(2,037,371)	(1,820,026)	(183,992)	-	(1,820,026)	(888,803)	(704,811)	(799,039)	(615,047)	(872,625)	(795,434)	(702,373)	(574,601)
9		NET	204,597	70,885	214,865	227,581	0	(1,295,107)	268,547	0	0	0	(0)	(0)	0	0	(0)
10	20 CAPITAL																
11	PROJECTS FUND	REVENUES	508,577	1,245,861	1,006,155	945,388	3,280,000	8,023	907,377	3,617,000	337,000	766,000	(2,514,000)	40,000	40,000	40,000	40,000
12		EXPENDITURES	699,286	1,986,413	2,086,624	2,305,543	7,535,184	2,635,051	1,375,797	3,120,794	(4,414,390)	4,063,991	(3,471,194)	1,996,324	1,096,824	951,324	1,045,824
13		TRANSFERS IN	1,176,837	1,127,848	1,924,450	1,728,994	183,992	-	1,728,994	888,803	704,811	799,039	615,047	872,625	795,434	702,373	574,601
14		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15		NET	986,128	387,297	843,981	368,839	(4,071,192)	(2,627,027)	1,260,574	1,385,009	5,456,201	(2,498,951)	1,572,241	(1,083,699)	(261,390)	(208,951)	(431,223)
16	30 MUNICIPAL																
17	ACCOM TAX FUND	REVENUES	1,508,028	1,533,533	1,594,725	1,259,578	829,500	553,253	920,873	1,149,326	319,826	1,526,163	696,662	1,805,456	1,841,415	1,878,093	1,915,505
18		EXPENDITURES	937,030	823,814	1,081,591	1,202,388	1,384,134	477,710	927,311	1,466,754	82,620	1,338,643	(45,490)	1,177,047	1,025,790	941,609	1,017,473
19		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20		TRANSFERS OUT	(566,814)	(592,900)	(607,582)	(395,615)	(291,451)	-	(395,615)	(291,451)	-	(424,551)	(133,100)	(435,933)	(447,770)	(460,081)	(472,884)
21		NET	4,185	116,819	(94,448)	(338,426)	(846,084)	75,543	(402,054)	(608,879)	237,205	(237,032)	609,052	192,476	367,855	476,403	425,148
22	35 HOSPITALITY TAX																
23	FUND	REVENUES	755,961	795,928	820,369	620,179	639,860	221,835	447,928	593,485	(46,375)	835,800	195,940	852,416	869,364	886,652	904,285
24		EXPENDITURES	237,220	327,095	360,878	354,890	1,057,670	264,190	352,423	872,170	(185,500)	561,956	(495,713)	582,718	588,511	553,591	684,102
25		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		TRANSFERS OUT	(274,162)	(261,330)	(462,008)	(229,830)	(218,549)	-	(229,830)	(218,549)	3,000	(237,692)	(19,143)	(247,200)	(257,088)	(267,371)	(278,066)
27		NET	244,579	207,502	(2,517)	35,459	(636,359)	(42,355)	(134,325)	(497,234)	142,125	36,152	672,510	22,498	23,765	65,689	(57,883)
28	40 FIRE DEPT 1%																
29	FUND	REVENUES	152,084	148,244	143,287	144,519	145,000	156,547	156,634	156,726	11,726	150,200	5,200	150,200	150,200	150,200	150,200
30		EXPENDITURES	153,711	162,590	185,939	264,006	145,000	143,036	264,068	145,720	720	145,720	720	151,389	146,220	146,220	146,220
31		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32		TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		NET	(1,627)	(14,347)	(42,652)	(119,486)	-	13,511	(107,434)	11,006	11,006	4,480	4,480	(1,189)	3,980	3,980	3,980
34	50 STATE ACCOM																
35	TAX FUND	REVENUES	1,731,180	1,797,765	1,934,552	1,624,447	1,459,918	794,009	1,556,093	1,987,672	527,754	2,146,500	686,582	2,189,280	2,232,916	2,277,424	2,322,822
36		EXPENDITURES	1,089,338	1,396,215	1,344,560	1,497,952	1,655,648	558,644	877,270	1,591,483	(64,165)	1,676,836	21,188	1,358,428	1,377,361	1,414,372	1,461,708
37		TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		TRANSFERS OUT	(573,442)	(768,513)	(577,410)	(258,667)	(583,686)	-	(258,667)	(583,686)	-	(829,806)	(246,120)	(694,580)	(709,112)	(704,838)	(720,370)
39		NET	68,400	(366,964)	12,582	(132,171)	(779,416)	235,365	420,156	(187,497)	591,919	(360,142)	419,274	136,272	146,443	158,214	140,744
40	55, 57 & 58 BEACH RESTOR/MAINT/ PRESERVE FUND	REVENUES	1,224,860	13,073,287	1,197,728	907,140	832,500	556,209	931,231	1,151,826	319,326	1,274,663	442,162	1,299,956	1,325,755	1,352,070	1,378,911
41		EXPENDITURES	308,182	14,156,226	116,615	72,712	294,394	5,442	67,791	294,394	-	385,000	90,606	350,252	1,035,000	335,000	2,935,000
42		TRANSFERS IN	-	403,640	226,803	-	-	-	-	-	-	-	-	-	-	-	-
43		TRANSFERS OUT	-	(403,640)	(226,803)	-	-	-	-	-	-	-	-	-	-	-	-
44		NET	916,678	(1,082,938)	1,081,113	834,428	538,106	550,767	863,440	857,432	319,326	889,663	351,556	949,704	290,755	1,017,070	(1,556,089)
45																	

CITY OF ISLE OF PALMS - HISTORICAL & FORECASTED ENDING FUND BALANCES



W
CITY OF ISLE OF PALMS GENERAL FUND

NOTES

GENERAL FUND REVENUES

6	PROPERTY TAXES	FY21 forecast and FY22 budget based on the 2020 calendar year actual. FY23-26 forecast increases 1% annually (approx ave annual increase since reassesmnt/last tax increase in FY16).
7	LOCAL OPTION SALES TAX	FY21 forecast and FY22 budget based on the 2020 calendar year actual. FY23-26 forecast increases 2% annually. Included estimated impact of new WD hotel.
8	PROPERTY TAX DEBT SERVICE	FY21 forecast and FY22 budget based on the 2020 calendar year actual. FY23-26 forecast increases 1% annually (approx ave annual increase since reassesmnt/last tax increase in FY16). Assumes Debt Svc millage is decreased in FY24 when Rec GO bond is fully paid. FY21 Includes \$261,000 from a 1.3 mil tax increase to fund annual debt service on \$2.9 million bond for drainage phase 3 outfall project
9	TELECOMMUNICATIONS LICENSES	
10	BUSINESS LICENSES	FY19 impacted significantly by WD constr. project. Forecast period estimates a 1% annual increase. License fees are due in the Spring for the prior calendar year revenues. Expect CY21 revenues to be back to pre-Covid levels. Includes impact of new WD hotel in FY22. Grows by 1% per year during forecast period.
11	INSURANCE LICENSES	Forecast 1% annual increases to reflect modest increases in insurance rates.
12	PUBLIC UTILITIES	This revenue a factor of utility fees paid.
13	BUILDING PERMITS	FY19 impacted significantly by WD constr. project. FY21 forecast and FY22 budget slightly conservative based on calenday year 2020 actual. Assume 1% annual increase in FY23-26.
14	ANIMAL LICENSES	The City no longer requires payment for dog permits
15	RESIDENTIAL RENTAL LICENSES	Rental licenses are renewed early in the fiscal year (July and August) based on revenue earned in the 12 month period ending the previous June. Jan-Dec 2020 actual reflects Covid impacts for March-June 2020. Therefore FY21 forecast and FY22 budget based on 2020 Calendar year actual. FY23 forecast assumes a return to FY20 actual levels. FY24-26 forecast assumes a 1% annual increase.
16	TRANSPORT NETWORK CO FEE	
17	COURT GENERATED REVENUES	Hard to forecast as this is a function of tickets written and those are hard to predict.
18	INTERGOVERNMENT TRANSFERS	
19	GRANT INCOME	
20	STATE SHARED FUNDS	
21	STATE SHARED FUNDS-ALCOHOL	This is the Sunday alcohol license fee paid by island businesses.
22	MISCELLANEOUS	
23	PARKING LOT REVENUES	Increased daily rate in municipal parking lots to \$15/day on Saturday and Sunday. No change to the Monday - Friday daily rate of \$10. This is consistent with IOP County Park rates.
24	SALE OF ASSETS	
25	INTEREST INCOME	
26	REC. INSTRUCTORS INCOME	Assume Covid impacts continue for the FY21 forecast, but expect instructor income to rebound in FY22.
27	REC. PROGRAM INCOME	Assume Covid impacts continue for the FY21 forecast and extend into FY22 due to Covid impacts on summer camp and athletics in CY 2021. Resume normal activity in FY23.
28	RECYCLING REVENUE	
29	KENNEL FEES	
30	STATE ACC TAX ADMIN FEE	Follows forecast estimates for State Atax. Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. WD hotel in FY22.
31	PARKING METER REVENUE	Increased hourly rate for street kiosks to \$2.50/hr beginning in March 2020. Does not include any revenue from on-street parking on Palm Blvd from 21st to 41st Ave.
32	CART PURCHASE REVENUE	
33	ALARM PERMIT REVENUE	Alarm permits are no longer required.
34	BREACH INLET BOAT RAMP FEES	
35	RESIDENTIAL PARKING GUEST BOOKS	
36	TREE REPLACEMENT COLLECTIONS	

MAYOR & COUNCIL

41	SALARIES & WAGES	
42	FICA EXPENSE	FICA rate is 7.65%
43	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
44	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
45	WORKERS' COMPENSATION	
46	PRINT AND OFFICE SUPPLIES	
47	MEMBERSHIP AND DUES	
48	MEETINGS AND SEMINARS	MASC conferences and Statehouse meetings. Increased \$3,000 annually for Ways & Means & City Council security.
50	TELEPHONE/CABLE	
51	INSURANCE	
52	MISCELLANEOUS	
53	CITIZENS & EMPLOYEE SERVICES	

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS GENERAL FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
57	GENERAL GOVERNMENT																
58	10-4110.5001	SALARIES & WAGES	420,062	476,309	439,439	403,495	407,277	188,909	392,325	391,273	(16,004)	412,522	5,245	422,835	433,406	444,241	455,347
59	10-4110.5002	OVERTIME WAGES	11,073	16,562	11,513	928	1,665	220	4,989	500	(1,165)	1,665	-	1,707	1,749	1,793	1,838
60	10-4110.5003	PART-TIME WAGES	337	619	-	-	-	-	-	-	-	-	-	-	-	-	-
61	10-4110.5004	FICA EXPENSE	31,385	36,086	33,425	30,217	31,284	14,209	29,562	29,971	(1,313)	31,685	401	32,477	33,289	34,122	34,975
62	10-4110.5005	RETIREMENT EXPENSE	51,332	62,907	60,564	58,531	67,721	29,429	54,382	64,878	(2,843)	72,731	5,010	78,795	80,765	82,784	84,854
63	10-4110.5006	GROUP HEALTH INSURANCE	32,743	44,251	39,371	36,630	38,828	15,767	36,788	29,361	(9,467)	34,659	(4,169)	36,392	38,212	40,122	42,128
64	10-4110.5007	WORKMEN'S COMPENSATION	5,247	4,330	4,261	(683)	4,577	1,790	4,239	3,580	(997)	4,615	38	4,730	4,849	4,970	5,094
65	10-4120.5009	DEBT SERVICE - PRINCIPAL	518,000	526,000	536,000	555,000	752,990	-	536,000	834,000	81,010	799,000	46,010	808,000	690,000	699,000	757,000
66	10-4120.5010	PRINT AND OFFICE SUPPLIES	10,783	10,749	10,149	8,389	11,000	2,758	9,483	11,000	-	11,000	-	11,000	11,000	11,000	11,000
67	10-4120.5011	DEBT SERVICE - INTEREST	215,389	203,348	185,754	167,983	244,745	74,942	176,868	159,029	(85,716)	186,253	(58,492)	163,362	140,307	119,226	97,980
68	10-4120.5013	BANK SERVICE CHARGES	6,171	6,386	5,904	7,814	7,500	2,705	7,542	-	(7,500)	7,500	-	7,000	7,000	7,000	7,000
69	10-4120.5014	MEMBERSHIP AND DUES	5,734	5,714	5,344	4,981	5,985	2,500	5,787	5,985	-	5,985	-	5,985	5,985	5,985	5,985
70	10-4120.5015	MEETINGS AND SEMINARS	6,410	6,531	6,428	1,704	13,500	172	5,459	13,500	-	8,500	(5,000)	8,500	8,500	8,500	8,500
71	10-4120.5016	VEHICLE, FUEL & OIL	1,432	1,462	376	579	750	384	76	100	(650)	100	(650)	100	100	100	100
72	10-4120.5020	ELECTRIC AND GAS	3,673	4,683	3,628	4,231	4,700	2,559	4,282	4,700	-	4,700	-	4,700	4,700	4,700	4,700
73	10-4120.5021	TELEPHONE/CABLE	9,878	11,018	10,095	9,423	10,500	4,821	9,897	10,500	-	10,500	-	10,500	10,500	10,500	10,500
74	10-4120.5022	WATER AND SEWER	1,670	1,760	1,551	1,566	1,900	837	1,814	1,900	-	1,900	-	1,900	1,900	1,900	1,900
75	10-4120.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	206,000	206,000	198,000	198,000	198,000	198,000
76	10-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,075	1,233	1,038	552	1,250	-	614	1,250	-	1,000	(250)	1,250	1,250	1,250	-
77	10-4120.5026	MAINT & SERVICE CONTRACTS	23,021	25,104	22,691	28,922	42,000	17,385	24,981	42,000	-	28,000	(14,000)	28,000	28,000	28,000	28,000
78	10-4120.5027	MACHINE/EQUIPMENT REPAIR	-	69	-	-	500	-	-	500	-	500	-	500	500	500	500
79	10-4120.5044	CLEANING/SANITARY SUPPLY	1,758	1,623	1,732	2,149	1,800	688	1,823	1,800	-	2,000	200	2,000	2,000	2,000	2,000
80	10-4120.5049	MEDICAL AND LAB	446	554	452	680	600	241	304	600	-	600	-	600	600	600	600
81	10-4120.5061	ADVERTISING	6,972	3,850	9,354	4,716	6,000	2,882	9,875	6,000	-	6,000	-	6,000	6,000	6,000	6,000
82	10-4120.5062	INSURANCE	19,143	20,968	19,233	19,864	23,000	12,835	19,279	23,000	-	20,000	(3,000)	20,400	20,808	21,224	21,224
83	10-4120.5063	RENT AND LEASES	8,423	8,023	10,565	8,998	10,450	3,878	11,067	10,450	-	10,000	(450)	10,450	10,450	10,450	10,450
84	10-4120.5064	EMPLOYEE TRAINING	20,944	44,792	54,291	21,926	59,500	24,567	30,776	50,000	(9,500)	47,000	(12,500)	47,000	47,000	47,000	47,000
85	10-4120.5065	PROFESSIONAL SERVICES	27,334	38,489	66,251	64,181	127,000	54,693	83,264	127,000	-	68,000	(59,000)	68,000	68,000	68,000	68,000
86	10-4120.5067	CONTRACTED SERVICES	-	-	58,517	40,131	150,000	23,912	62,917	200,000	50,000	95,000	(55,000)	35,000	35,000	35,000	35,000
87	10-4120.5068	ELECTION EXPENSES	-	10,513	77	2,206	-	-	77	-	-	5,000	5,000	-	5,000	-	5,000
88	10-4120.5079	MISC. & CONTINGENCY EXP	12,169	16,390	19,087	16,937	14,000	3,158	15,906	14,000	-	19,000	5,000	19,000	19,000	19,000	19,000
89	SUBTOTAL GENERAL GOVT		1,452,603	1,590,321	1,617,089	1,502,050	2,041,022	486,241	1,540,378	2,036,875	(4,146)	2,101,415	60,393	2,034,183	1,913,870	1,912,966	1,969,675
90	% Increase/(Decrease) from Prior Y		2%	9%	2%	-7%	36%			0%		3%		-3%	-6%	0%	3%
91																	
92	POLICE																
93	10-4410.5001	SALARIES & WAGES	1,261,563	1,386,453	1,297,392	1,235,798	1,413,925	688,548	1,233,067	1,440,554	26,629	1,514,593	100,668	1,552,458	1,591,269	1,631,051	1,671,827
94	10-4410.5002	OVERTIME WAGES	138,565	161,481	139,222	167,858	150,774	67,431	157,590	125,168	(25,606)	147,190	(3,584)	150,870	154,641	158,508	162,470
95	10-4410.5003	PART-TIME WAGES	3,861	-	-	13,809	-	-	8,476	-	-	-	-	-	-	-	-
96	10-4410.5004	FICA EXPENSE	105,093	116,135	107,547	105,311	119,699	55,382	104,652	119,778	78	127,126	7,427	130,305	133,562	136,901	140,324
97	10-4410.5005	RETIREMENT EXPENSE	192,481	240,041	228,451	237,075	293,253	133,757	226,428	293,573	320	327,919	34,666	353,113	361,941	370,990	380,265
98	10-4410.5006	GROUP HEALTH INSURANCE	177,128	196,336	190,275	179,745	235,252	103,368	179,879	207,200	(28,052)	235,167	(85)	246,925	259,272	272,235	285,847
99	10-4410.5007	WORKMEN'S COMPENSATION	60,877	56,296	62,442	50,860	70,132	34,638	62,910	69,276	(856)	74,810	4,678	76,680	78,597	80,562	82,576
100	10-4420.5010	PRINT AND OFFICE SUPPLIES	14,776	13,821	12,527	7,099	14,000	5,400	10,256	14,000	-	14,000	-	14,000	14,000	14,000	14,000
101	10-4420.5014	MEMBERSHIP AND DUES	1,542	1,516	1,523	1,710	2,000	202	1,191	2,000	-	2,000	-	2,000	2,000	2,000	2,000
102	10-4420.5015	MEETINGS AND SEMINARS	12,505	1,191	1,177	640	3,000	50	657	3,000	-	3,000	-	3,000	3,000	3,000	3,000
103	10-4420.5016	VEHICLE, FUEL & OIL	61,582	88,661	73,976	55,802	85,000	26,338	66,390	70,000	(15,000)	80,000	(5,000)	75,000	75,000	75,000	75,000
104	10-4420.5017	VEHICLE MAINTENANCE	35,661	46,626	56,110	46,497	50,000	26,864	39,819	50,000	-	50,000	-	50,000	50,000	50,000	50,000
105	10-4420.5020	ELECTRIC AND GAS	30,017	33,877	25,111	24,412	32,000	10,662	25,514	26,000	(6,000)	26,000	(6,000)	26,000	26,000	26,000	26,000

CITY OF ISLE OF PALMS **GENERAL FUND**

NOTES

57 GENERAL GOVERNMENT EXPENDITURES

58	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
59	OVERTIME WAGES	Forecast increase is 2.5% per year
60	PART-TIME WAGES	
61	FICA EXPENSE	FICA rate is 7.65%
62	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
63	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
64	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
65	DEBT SERVICE - PRINCIPAL	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
66	PRINT AND OFFICE SUPPLIES	
67	DEBT SERVICE - INTEREST	100% Debt service on Public Safety Building GO bond and \$3.5M Drainage Phase 3 GO Bond, 40% of debt service on Fire Station 2 GO bond and 60% of debt service on Recreation Center GO bond. Rec bond matures 6/1/23, FS2 bond matures 1/1/26.
68	BANK SERVICE CHARGES	
69	MEMBERSHIP AND DUES	
70	MEETINGS AND SEMINARS	Includes SCCCMA, ICMA, MASC and BS&A conferences.
71	VEHICLE, FUEL & OIL	
72	ELECTRIC AND GAS	
73	TELEPHONE/CABLE	
74	WATER AND SEWER	
75	IT EQUP, SOFTWARE & SVCS	New IT account. Includes City-wide VC3 contract (IT svcs (\$92k), website maint (\$7k), email (\$17k), security (\$18k), backups (\$23k)). Also Gen Govt Dept Timekeeping (\$2k) hardware replacements (\$4k), new agenda & video software (\$34k), Adobe DC (\$2k) and BS&A accounting software (\$11k)
76	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
77	MAINT & SERVICE CONTRACTS	City Hall recurring expenses for cleaning, pest control, hvac, stormwater/sol waste disp fees, pressure washing & elevator maint (\$10k), Tree Fund expenditures (\$15k only if needed), and misc provision as needed (\$3k). Prior years included IT software costs (BS&A, Adobe) that are now included in the new IT Equip, Software & Svcs account.
78	MACHINE/EQUIPMENT REPAIR	
79	CLEANING/SANITARY SUPPLY	
80	MEDICAL AND LAB	
81	ADVERTISING	Covers all advertising needs of the City - public notices, employment, license renewals, etc.
82	INSURANCE	Forecast 2% annual increase each year
83	RENT AND LEASES	City Hall copiers and postage meter. Timeclock rental moved to IT account
84	EMPLOYEE TRAINING	Includes \$5,000 for City Hall employee training, \$2,000 for a safety program and \$40,000 for City-wide tuition reimbursement program
85	PROFESSIONAL SERVICES	Incls annual audit fees (\$33k), Clerk to Council (\$20k), Flex benefits administration (\$1k), credit and background checks on new employees (\$3k), Codification updates and online searchable code (\$4k), drug tests & misc (\$7k). Assumes Strategic Planning and Compensation Study are completed in FY21 with no overflow into FY22.
86	CONTRACTED SERVICES	Incls \$25,000 grant writing services and \$10,000 general provision if needed. IT service contract previously budgeted here is now budgeted in the new IT Equip, software & svcs account. Added \$60k in FY22 for Public Relations/Social Media Strategist
87	ELECTION EXPENSES	Municipal elections in November of odd numbered calendar years, expense included in even numbered fiscal years
88	MISC. & CONTINGENCY EXP	\$1,000 provision for donations to Chaplaincy or Bird Rescue when these services are rendered to the City, \$12,000 employee appreciation event, \$5,000 Farmers Mkt (offset by approx \$4,300 in vendor fee revenues) & \$1,000 miscellaneous.

92 POLICE EXPENDITURES

93	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
94	OVERTIME WAGES	Approximately 7% of regular pay for officers, 12.5% for communications specialists.
95	PART-TIME WAGES	
96	FICA EXPENSE	FICA rate is 7.65%
97	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 20.24% & 17.56% respectively in FY22 and increase to 21.24% and 18.56% respectively for FY23-FY26
98	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
99	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
100	PRINT AND OFFICE SUPPLIES	
101	MEMBERSHIP AND DUES	
102	MEETINGS AND SEMINARS	Includes hosting of a Tri-County Police Chiefs meeting and/or the SC FBI Group
103	VEHICLE, FUEL & OIL	No fuel cost increase included in the forecast period.
104	VEHICLE MAINTENANCE	Increased based on the 12 month actual as well as the extended replacement cycle from 6 to 7 years
105	ELECTRIC AND GAS	

CITY OF ISLE OF PALMS GENERAL FUND

NOTES

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106	TELEPHONE/CABLE	Incls phone/internet (\$14k), cellular & data cards (\$7k), NCIC line (\$7k) and Charleston County radio fee (\$28k)
107	WATER AND SEWER	
108	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Police timekeeping (\$3k) hardware replacements (\$6k), Sonitrol alarm (\$1k), LawTrac software (\$4k), Adobe (\$1k), Novatime scheduling module (\$9k), Power DMS for CALEA (\$2k), LEADS online investigations software (\$3k), NCIC software annual maint (\$1k) and Virtual Graffiti managed security services (\$3k)
109	NON-CAPITAL TOOLS & EQUIPMENT	FY22 incls cost to transition all sworn personnel weapons from Glock .40 caliber pistols to Glock 9mm pistols (\$6k after trade-in), ID card printer/camera (\$2.5k), 7 training pistols/masks/simulation rounds (\$5.2k), tasers and taser cartridges (tasers must be discharged twice/yr to maintain certification) (\$5k previously in Cap Proj Fund), ammunition for shooting range (\$2k previously in Cap Proj Fund) and provision for other small equipment as needed (\$2k). Does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account.
110	MAINT & SERVICE CONTRACTS	Incls IOPPD's portion of annual maintenance on Charleston County's MDT (mobile data terminal) system (\$3k), Cybersecurity system (\$8k) and mobile video and resource tracking project (\$6k). Also includes elevator maint contract (\$7.5k), body worn & in-car camera sys maint contract (\$5k), janitorial service (\$6k), recurring expenses for pest control, hvac, County stormwater fees and fire protection sys (\$5k) and misc provision as needed (\$5k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item.
111	MACHINE/EQUIPMENT REPAIR	
112	UNIFORMS	
113	CLEANING/SANITARY SUPPLY	
114	MEDICAL AND LAB	
115	INSURANCE	Forecast 2% annual increase each year
116	RENT AND LEASES	Police copier. Timeclock rental moved to IT account
117	EMPLOYEE TRAINING	
118	PROFESSIONAL SERVICES	Annual CALEA continuation
119	CONTRACTED SERVICES	
120	MISC. & CONTINGENCY EXP	
121	CANINE KENNEL EXPENSES	
122		
123		
124		
125	FIRE	
126	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool. Added \$125k for personnel potential additions and restructuring.
127	OVERTIME WAGES	Total OT budget is 14% of Regular Pay - 6% of this is scheduled OT, 8% is estimated OT for coverage of vacation & sick time, extra coverage on summer holidays, etc. Fire positions must be fully staffed 24/7.
128	PART-TIME WAGES	
129	FICA EXPENSE	FICA rate is 7.65%
130	RETIREMENT EXPENSE	PORS & SCRS employer contribution rates are 20.24% & 17.56% respectively in FY22 and increase to 21.24% and 18.56% respectively for FY23-FY26
131	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
132	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
133	UNEMPLOYMENT COMPENSATION	
134	PRINT AND OFFICE SUPPLIES	
135	MEMBERSHIP AND DUES	
136	MEETINGS AND SEMINARS	
137	VEHICLE, FUEL & OIL	No fuel cost increase included in the forecast period.
138	VEHICLE MAINTENANCE	
139	ELECTRIC AND GAS	
140	TELEPHONE/CABLE	Incls phone/internet (\$26k), cellular & data cards (\$8k) and Charleston County radio fee (\$27k)
141	WATER AND SEWER	
142	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Fire timekeeping (\$5k) hardware replacements (\$6k), Sonitrol alarm (\$1k), Novatime scheduling software module (\$9k), County ESO-EHR medical reporting software (\$1k), County Firehouse software (\$2k) and Target Solutions training software subscription (\$5k)
143	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
144	MAINT & SERVICE CONTRACTS	Incls elevator maint contract (\$4k), bay door maint contract (\$4k), janitorial service (\$5k), AED maintenance (\$2k) recurring expenses for pest control, hvac, county stormwater fees and fire protection system (\$7k) and misc provision as needed (\$15k). In prior years various software maint costs were included here, but these have been moved to the new IT Equip, Software & Svcs line item.
145	MACHINE/EQUIPMENT REPAIR	
146	UNIFORMS	
147	CLEANING/SANITARY SUPPLY	
148	MEDICAL AND LAB	Incls cost related to epi pens and naloxone (narcan)
149	INSURANCE	Forecast 2% annual increase each year
150	RENT AND LEASES	Fire Dept copier. Timeclock rental moved to IT account
151	EMPLOYEE TRAINING	Increased to allow for more offsite training in specialized areas
152	PROFESSIONAL SERVICES	related to required annual equipment testing

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CITY OF ISLE OF PALMS GENERAL FUND

NOTES

153	MISC. & CONTINGENCY EXP	
154	VOLUNTEER FIRE POINTS	
155		
156		
157		
158	PUBLIC WORKS	
159	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool. FY21 Budget assumed a vacancy would not be filled until Mar21, but the vacancy was filled Aug20.
160	OVERTIME WAGES	Includes OT provision for beach cleanup as needed. Forecast increase is 2.5% per year
161	PART-TIME WAGES	Part-time weekend restroom maintenance/attendant. 100% of wages and fringes covered by transfer in from Muni Atax fund. FY21 Budget assumed this was a contract position and did not include PT wages.
162	FICA EXPENSE	FICA rate is 7.65%
163	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
164	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
165	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
166	PRINT AND OFFICE SUPPLIES	
167	MEMBERSHIP AND DUES	
168	MEETINGS AND SEMINARS	Attendance at stormwater managers meetings
169	VEHICLE, FUEL & OIL	
170	VEHICLE MAINTENANCE	Increased based on actual. Aging equipment requires more maintenance.
171	ELECTRIC AND GAS	
172	TELEPHONE/CABLE	
173	WATER AND SEWER	
174	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Public Wks timekeeping (\$2k), Fuelmaster (\$1.5k) and hardware replacements (\$3k)
175	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
176	MAINT & SERVICE CONTRACTS	Includes monthly janitorial service and pest control. Reduced for Fuelmaster fuel mgt system software maintenance that was moved to new IT account
177	MACHINE/EQUIPMENT REPAIR	
178	UNIFORMS	Weekly uniform service + \$100/yr per employee for steel-toed boots
179	CLEANING/SANITARY SUPPLY	
180	MEDICAL AND LAB	
181	STREET SIGNS	Covers island wide street name signs only as needed.
182	INSURANCE	Forecast 2% annual increase each year
183	RENT AND LEASES	Covers hydrogen and acetylene tanks for welding. Timeclock rental moved to IT account
184	EMPLOYEE TRAINING	
185	PROFESSIONAL SERVICES	DHEC and UST testing
186	TEMPORARY LABOR	Includes provision for additional services if needed, such as right-of-way maintenance and Front Beach parking lot and compactor cleanup.
187	CONTRACTED SERVICES	Covers annual shred day service
188	MISC. & CONTINGENCY EXP	
189	GARBAGE CART PROCUREMENT	Replenish roll cart inventory. New carts are sold for \$75
190		
191		
192		
193	BUILDING	
194	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
195	OVERTIME WAGES	Forecast increase is 2.5% per year
196	FICA EXPENSE	FICA rate is 7.65%
197	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
198	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
199	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
200	PRINT AND OFFICE SUPPLIES	
201	MEMBERSHIP AND DUES	
202	MEETINGS AND SEMINARS	
203	VEHICLE, FUEL & OIL	
204	VEHICLE MAINTENANCE	
205	ELECTRIC AND GAS	

CITY OF ISLE OF PALMS **GENERAL FUND**

NOTES

206	TELEPHONE/CABLE	
207	WATER AND SEWER	
208	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Building Dept timekeeping (\$1k), STR Helper short term rental compliance software (\$20k) and hardware replacements (\$2k)
209	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
210	MAINT & SERVICE CONTRACTS	FY22 includes provision for janitorial service, pest control, HVAC maintenance, etc.
211	MACHINE/EQUIPMENT REPAIR	
212	UNIFORMS	
213	CLEANING/SANITARY SUPPLY	
214	MEDICAL AND LAB	
215	INSURANCE	
216	RENT AND LEASES	Copier rental. Timeclock rental moved to IT account
217	EMPLOYEE TRAINING	
218	PROFESSIONAL SERVICES	Software support (\$3,000), flood letter (\$2,000) BOZA & Plan Commission legal/prof svcs (\$2,500, \$1,000 of which is training), services for Planning Comm (\$3,000), GIS subscription (\$1,800), temp help w/licensing data entry (\$5,000)
219	MISC. & CONTINGENCY EXP	
220		
221		
222		
223	RECREATION	
224	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
225	OVERTIME WAGES	Forecast increase is 2.5% per year
226	PART-TIME WAGES	Reduced based on actual. Instructor pay = 70% of revenues generated from participant fees, so this line item is tied to participation.
227	FICA EXPENSE	FICA rate is 7.65%
228	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
229	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
230	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
231	UNEMPLOYMENT COMPENSATION	
232	PRINT AND OFFICE SUPPLIES	
233	MEMBERSHIP AND DUES	
234	MEETINGS AND SEMINARS	
235	VEHICLE, FUEL & OIL	
236	VEHICLE MAINTENANCE	
237	ELECTRIC AND GAS	
238	TELEPHONE/CABLE	
239	WATER AND SEWER	
240	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Rec Dept timekeeping (\$3k), New Saas version of Rec Trac for online registrations (\$15k) and hardware replacements (\$5k)
241	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
242	MAINT & SERVICE CONTRACTS	Added \$3,000 to maintain aging playground equipment.
243	MACHINE/EQUIPMENT REPAIR	
244	UNIFORMS	
245	CLEANING/SANITARY SUPPLY	
246	MEDICAL AND LAB	
247	INSURANCE	Forecast 2% annual increase each year
248	RENT AND LEASES	Includes copier rental. Timeclock rental moved to IT account
249	EMPLOYEE TRAINING	
250	PROFESSIONAL SERVICES	Annual backflow tests
251	MISC. & CONTINGENCY EXP	
252	5 & UNDER GROUPS	
253	PROGRAMS	
254	SPECIAL ACTIVITES/EVENTS	
255	SUMMER CAMPS	
256	THEME ACTIVITIES	
257	MIDDLE SCHOOL DANCES	
258	ADULT SPORTS	

CITY OF ISLE OF PALMS GENERAL FUND

NOTES

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259	YOUTH SPORTS	
260	KEENAGERS	
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264	COURT	
265	SALARIES & WAGES	Includes FY21 budgeted 2% merit pool but does not include recapture of the 2.5% FY20 budgeted merit pool (not implemented due to Covid-19 related financial concerns). This draft also does not include any provision for FY22 merit pool or wage adjustments pending the results of the Wage & Compensation Study currently underway. FY23-FY26 forecasts include an annual 2.5% merit pool.
266	OVERTIME WAGES	Forecast increase is 2.5% per year
267	PART-TIME SALARIES	Includes \$1500 for fill-in Judge if needed
268	FICA EXPENSE	FICA rate is 7.65%
269	RETIREMENT EXPENSE	SCRS employer contribution rates are 17.56% in FY22 and 18.56% for FY23-26
270	GROUP HEALTH INSURANCE	PEBA rates + 5% increase on January 1
271	WORKMEN'S COMPENSATION	Based on current SCMIT rates and forecasted salaries.
272	PRINT AND OFFICE SUPPLIES	
273	MEMBERSHIP AND DUES	
274	MEETINGS AND SEMINARS	
275	TELEPHONE/CABLE	Phone and internet service
276	IT EQUIP, SOFTWARE & SVCS	New IT account. Incls Court jury selection software (\$3k), court LawTrac software (\$1.25k) and hardware replacements (\$1k)
277	NON-CAPITAL TOOLS & EQUIPMENT	Provision for small (<\$5k) equipment as needed - does not include computer hardware that is now budgeted in new IT Equip, Software & Svcs account
278	MAINT & SERVICE CONTRACTS	Includes software maintenance on Court JEMS system
279	MACHINE/EQUIPMENT REPAIR	
280	INSURANCE	
281	EMPLOYEE TRAINING	
282	PROFESSIONAL SERVICES	Includes most legal fees for the City and Court security
283	MISC. & CONTINGENCY	
284		
285		
286		
287	BEACH SERVICE OFFICERS (BSOs)	
288	OVERTIME WAGES	
289	PART-TIME WAGES	
290	FICA EXPENSE	FICA rate is 7.65%
291	RETIREMENT EXPENSE	
292	GROUP HEALTH INSURANCE	
293	WORKERS COMPENSATION	
294		
295		
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303	OPERATING TRANSFERS IN	Incls transfers in from Tourism funds for BSO wages & fringes, 3 Police Patrol Officers, \$20k of Police summer OT, 1 Police Livability Officer, 5 Firefighters & 50% of Public Wks fuel & temps. FY22 Includes 50% (approx \$86k) of costs for Fire Dept person
304	OPERATING TRANSFERS OUT	FY21-24 Transfers Out to Capital Projects Fund.
305		
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	CAPITAL PROJECTS FUND REVENUES																
6	20-3450.4029	DONATIONS OF EQUIPMENT	-	-	-	10,000	-	-	10,000	-	-	-	-	-	-	-	-
7	20-3450.4106	INTERGOVERNMENT TRANSFERS	471,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	20-3450.4111	GRANT INCOME	-	-	906,544	5,187	300,000	-	5,187	77,000	(223,000)	726,000	426,000	-	-	-	-
9	20-3500.4501	MISCELLANEOUS REVENUE	8,099	1,196,945	18,808	-	-	-	-	-	-	-	-	-	-	-	-
10	20-3500.4505	INTEREST INCOME	29,278	48,916	80,803	81,933	80,000	8,023	43,923	40,000	(40,000)	40,000	(40,000)	40,000	40,000	40,000	40,000
11	20-3500.4512	BOND PROCEEDS	-	-	-	-	2,900,000	-	-	3,500,000	600,000	-	(2,900,000)	-	-	-	-
12	20-3860.5805	MUNICIPAL LEASE PROCEEDS	-	-	-	848,267	-	-	848,267	-	-	-	-	-	-	-	-
13	TOTAL CAPITAL PROJ REVENUES (N		508,577	1,245,861	1,006,155	945,388	3,280,000	8,023	907,377	3,617,000	337,000	766,000	(2,514,000)	40,000	40,000	40,000	40,000
14	% Increase/(Decrease) from Prior Y		1328%	145%	-19%	-6%	247%			10%		-79%		-95%			
15																	
16	GENERAL GOVERNMENT																
17	20-4140.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	20-4140.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	80,000	80,000	20,000	20,000	20,000	20,000	20,000
19	20-4140.5025	NON-CAPITAL TOOLS & EQUIPMEN	35,030	8,539	1,714	1,888	5,000	-	2,531	5,000	-	2,000	(3,000)	2,000	2,000	2,000	2,000
20	20-4140.5026	MAINT & SERVICE CONTRACTS	15,124	244	11,259	1,693	12,163	1,172	4,053	6,163	(6,000)	12,163	-	12,163	12,163	12,163	12,163
21	20-4140.5065	PROFESSIONAL SERVICES	23,814	15,247	15,247	7,650	18,000	24,842	15,247	18,000	-	-	(18,000)	-	-	-	-
22	20-4140.5085	CAPITAL OUTLAY	19,689	184,334	-	-	295,000	-	-	-	(295,000)	720,000	425,000	16,000	33,000	55,000	30,000
23	SUBTOTAL GENERAL GOVT		93,656	208,364	28,220	11,231	330,163	26,014	21,830	29,163	(301,000)	814,163	484,000	50,163	67,163	89,163	64,163
24	% Increase/(Decrease) from Prior Y		637%	122%	-86%	-60%	2840%			-91%		2692%		-94%	34%	33%	-28%
25																	
26	POLICE																
27	20-4440.5017	VEHICLE MAINTENANCE	-	3,629	-	-	-	-	-	-	-	-	-	-	-	-	-
28	20-4440.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,344	5,976	1,133	-	10,800	10,626	6,178	10,800	-	-	(10,800)	-	-	-	-
29	20-4440.5026	MAINT & SERVICE CONTRACTS	-	3,209	26,050	-	-	2,972	14,274	3,000	3,000	45,229	45,229	45,229	45,229	45,229	45,229
30	20-4440.5041	UNIFORMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	20-4440.5084	CONSTRUCTION IN PROGRESS	-	-	23,817	-	-	-	23,817	-	-	-	-	-	-	-	-
32	20-4440.5085	CAPITAL OUTLAY	24,249	67,237	145,300	599,372	1,605,687	1,091,479	178,062	1,250,000	(355,687)	41,000	(1,564,687)	147,000	96,500	112,500	118,000
33	SUBTOTAL POLICE		26,592	80,052	196,300	599,372	1,616,487	1,105,077	222,331	1,263,800	(352,687)	86,229	(1,530,258)	192,229	141,729	157,729	163,229
34	% Increase/(Decrease) from Prior Y		-63%	201%	145%	205%	170%			-22%		-93%		123%	-26%	11%	3%
35																	
36	FIRE																
37	20-4540.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	20-4540.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	20-4540.5017	VEHICLE MAINTENANCE	-	4,897	-	-	-	-	-	-	-	-	-	-	-	-	-
40	20-4540.5025	NON-CAPITAL TOOLS & EQUIPMEN	4,657	14,950	2,041	786	9,000	2,388	4,315	9,000	-	18,000	9,000	7,500	7,500	7,500	7,500
41	20-4540.5026	MAINT & SERVICE CONTRACTS	-	11,168	55,776	-	49,077	-	45,682	29,077	(20,000)	94,305	45,228	94,305	94,305	94,305	94,305
42	20-4540.5063	RENT AND LEASES	-	-	17,325	8,487	12,000	-	15,440	-	(12,000)	-	(12,000)	-	-	-	-
43	20-4540.5065	PROFESSIONAL SERVICES	5,280	5,296	1,199	-	-	-	431	-	-	-	-	-	-	-	-
44	20-4540.5084	CONSTRUCTION IN PROGRESS	-	-	23,817	-	-	-	23,817	-	-	-	-	-	-	-	-
45	20-4540.5085	CAPITAL OUTLAY	99,059	34,189	-	1,459,125	1,994,687	1,410,979	32,762	1,550,000	(444,687)	318,667	(1,676,020)	92,000	66,000	25,500	73,500
46	SUBTOTAL FIRE		108,996	70,500	100,158	1,468,398	2,064,764	1,413,367	122,446	1,588,077	(476,687)	430,972	(1,633,792)	193,805	167,805	127,305	175,305
47	% Increase/(Decrease) from Prior Y		-49%	-35%	42%	1366%	41%			-23%		-73%		-55%	-13%	-24%	38%
48																	
49	PUBLIC WORKS																
50	20-4640.5017	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	20-4640.5025	NON-CAPITAL TOOLS & EQUIPMEN	742	2,327	-	-	-	-	-	-	-	-	-	-	-	-	-

V	W
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
2	NOTES
3	
5	CAPITAL PROJECTS FUND REVENUES
6	DONATIONS OF EQUIPMENT
7	INTERGOVERNMENT TRANSFERS
8	GRANT INCOME FY22 includes \$6k PARD grant to offset cost of brick walkway at Rec Dept and two FEMA flood mitigation grants for island residences (\$453k and \$267k).
9	MISCELLANEOUS REVENUE
10	INTEREST INCOME
11	BOND PROCEEDS \$3.5 million GO Bond issued in January 2021 to fund Phase 3 drainage construction. Debt service expense is in the General Fund.
12	MUNICIPAL LEASE PROCEEDS Purchase ladder truck in FY20 via municipal leases with debt service payments coming from tourism funds.
13	
14	
15	
16	GENERAL GOVERNMENT
17	BANK SERVICE CHARGES
18	IT EQUIP, SOFTWARE & SVCS New IT account. Includes one time costs for backup servers (\$7k), security monitoring servers (\$6k), system server replacements (\$2k) and AV system for Council Chambers (\$65k)
19	NON-CAPITAL TOOLS & EQUIPMENT Provision for City Hall and Council Chamber furniture as needed
20	MAINT & SERVICE CONTRACTS Building maintenance contingency to proactively address issues as needed. Equals 1% (FY22-25) or 2% (FY26+) of City Hall building insured value. Split 50/50 Gen Govt/Building
21	PROFESSIONAL SERVICES City-wide Microsoft Office 365 previously budgeted here is now budgeted in the new IT Equip, Software & Svcs account
22	CAPITAL OUTLAY FY22 incl two FEMA flood mitigation projects related it island residences (\$453k and \$267k, both 100% offset with grants). Forecast periods = 100% of Gen Govt capital needs per the 10-yr plan.
23	
24	
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26	POLICE
27	VEHICLE MAINTENANCE
28	NON-CAPITAL TOOLS & EQUIPMENT
29	MAINT & SERVICE CONTRACTS Building maintenance contingency to proactively address issues as needed. Equals 1% (FY22-25) or 2% (FY26+) of PSB insured value. PSB costs are split 50% with Fire Department
30	UNIFORMS
31	CONSTRUCTION IN PROGRESS
32	CAPITAL OUTLAY FY22 incl 1 patrol SUV (\$41,000). Forecast periods = 50% of the annual Police Dept capital needs per the 10-yr plan.
33	
34	
35	
36	FIRE
37	DEBT SERVICE - PRINCIPAL
38	DEBT SERVICE - INTEREST
39	VEHICLE MAINTENANCE
40	NON-CAPITAL TOOLS & EQUIPMENT FY22 budget covers the replacement of personal escape systems for all employees (hook+rope+ascender attachment to bunker gear)
41	MAINT & SERVICE CONTRACTS Includes provision for facility maintenance at PSB and Station #2. Equals 1% of insured building values for FY21 and 2% for FY22-25. FY21 only includes FS2 since the PSB is being repaired.
42	RENT AND LEASES FY20 included rental of construction/office trailer for use during PSB Fire Dept renovation
43	PROFESSIONAL SERVICES
44	CONSTRUCTION IN PROGRESS
45	CAPITAL OUTLAY FY22 incl 1/3rd of new pumper (\$175k), two positive pressure ventilation fans (\$10.5k), replacement of Eng 1001 light tower (\$16.5k), 1/3rd of replacement of all SCBA apparatus (\$290k/3=\$97k) and HVAC replacement (only with failure) (\$20k). Forecast periods = 50% of annual Fire Dept expenses per the 10-year capital plan.
46	
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49	PUBLIC WORKS
50	VEHICLE MAINTENANCE
51	NON-CAPITAL TOOLS & EQUIPMENT

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
52	20-4640.5026	MAINT & SERVICE CONTRACTS	-	6,215	81,564	11,796	12,607	724	89,309	6,607	(6,000)	12,607	-	12,607	12,607	12,607	12,607
53	20-4640.5065	PROFESSIONAL SERVICES	-	-	19,300	-	-	-	19,300	-	-	-	-	-	-	-	-
54	20-4640.5084	CIP PHASE 3 DRAINAGE	26,394	927,568	1,141,894	81,623	3,120,000	73,066	635,507	86,000	(3,034,000)	2,462,000	(658,000)	913,000	-	-	-
55	20-4640.5085	CAPITAL OUTLAY	243,890	435,482	244,289	32,068	40,000	(354)	(17,590)	40,000	-	20,000	(20,000)	117,500	169,000	74,000	146,000
56	20-4640.5086	DRAINAGE	77,250	143,205	167,084	60,266	320,000	-	211,297	72,000	(248,000)	100,000	(220,000)	350,000	350,000	350,000	350,000
57	SUBTOTAL PUBLIC WORKS		348,276	1,514,798	1,654,132	185,753	3,492,607	73,436	937,822	204,607	(3,288,000)	2,594,607	(898,000)	1,393,107	531,607	436,607	508,607
58	% Increase/(Decrease) from Prior Y		148%	335%	9%	-89%	1780%			-94%		1168%		-46%	-62%	-18%	16%
59																	
60	BUILDING																
61	20-4740.5025	NON-CAPITAL TOOLS & EQUIPMEN	320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	20-4740.5026	MAINT & SERVICE CONTRACTS	-	-	(9)	-	12,163	1,172	(9)	12,163	(0)	12,163	(0)	12,163	12,163	12,163	12,163
63	20-4740.5085	CAPITAL OUTLAY	-	26,191	-	-	-	-	828	-	-	-	-	16,000	-	38,000	-
64	SUBTOTAL BUILDING		320	26,191	(9)	-	12,163	1,172	819	12,163	(0)	12,163	(0)	28,163	12,163	50,163	12,163
65	% Increase/(Decrease) from Prior Y		-99%		-100%	-100%				0%				132%	-57%	312%	-76%
66																	
67	RECREATION																
68	20-4840.5024	IT EQUIP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-
69	20-4840.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,201	30,984	28,596	6,042	7,000	-	28,596	7,000	-	7,000	-	20,000	20,000	20,000	20,000
70	20-4840.5026	MAINT & SERVICE CONTRACTS	22,165	14,236	79,229	34,747	-	-	41,953	-	-	33,857	33,857	33,857	33,857	33,857	33,857
71	20-4840.5085	CAPITAL OUTLAY	97,081	41,288	-	-	12,000	15,984	-	15,984	3,984	65,000	53,000	85,000	122,500	36,500	68,500
72	SUBTOTAL RECREATION		121,447	86,508	107,825	40,789	19,000	15,984	70,549	22,984	3,984	125,857	106,857	138,857	176,357	90,357	122,357
73	% Increase/(Decrease) from Prior Y		168%	-29%	25%	-62%	-53%			21%		448%		10%	27%	-49%	35%
74																	
75																	
76	TOTAL CAPITAL PROJECTS FUND EXPENDITURES		699,286	1,986,413	2,086,624	2,305,543	7,535,184	2,635,051	1,375,797	3,120,794	(4,414,390)	4,063,991	(3,471,194)	1,996,324	1,096,824	951,324	1,045,824
77	% Increase/(Decrease) from Prior Y		37%	184%	5%	10%	227%			-59%		30%		-51%	-45%	-13%	10%
78																	
79	NET INCOME BEFORE TRANSFERS		(190,709)	(740,552)	(1,080,469)	(1,360,155)	(4,255,184)	(2,627,027)	(468,420)	496,206	4,751,390	(3,297,991)	957,194	(1,956,324)	(1,056,824)	(911,324)	(1,005,824)
80																	
81	TRANSFERS																
82	20-3900.4901	OPERATING TRANSFERS IN	1,176,837	1,127,848	1,924,450	1,728,994	183,992	-	1,728,994	888,803	704,811	799,039	615,047	872,625	795,434	702,373	574,601
83	20-3900.5901	OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	NET TRANSFERS IN/(OUT)		1,176,837	1,127,848	1,924,450	1,728,994	183,992	-	1,728,994	888,803	704,811	799,039	615,047	872,625	795,434	702,373	574,601
85																	
86	NET INCOME AFTER TRANSFERS		986,128	387,297	843,981	368,839	(4,071,192)	(2,627,027)	1,260,574	1,385,009	5,456,201	(2,498,951)	1,572,241	(1,083,699)	(261,390)	(208,951)	(431,223)
87																	
88	ENDING FUND BALANCE		4,541,229	4,928,526	5,772,507	6,141,345	2,070,153			7,526,354		5,027,403		3,943,704	3,682,314	3,473,363	3,042,141

V	W
1	CITY OF ISLE OF PALMS CAPITAL PROJECTS FUND
2	NOTES
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52	MAINT & SERVICE CONTRACTS Provision for facilities maintenance = 1% (FY21) or 2% (FY22-25) of insured building value including wash station.
53	PROFESSIONAL SERVICES
54	CIP PHASE 2 - 5 DRAINAGE Drainage Phase 3 Project, including elevation of Waterway Blvd multi-use path is expected to begin in FY21 and be completed in FY23.
55	CAPITAL OUTLAY Includes 50% of City's cost for undergrounding elec lines: in FY22, 14th Ave (\$20k); in FY23, 21st Ave (\$15k); and in FY24, IOP Marina (\$62.5k). Forecast periods = 50% of Public Works 10 Year Capital Plan totals for non-drainage related capital expens
56	DRAINAGE EXPENSE CONTING. FY22-FY26 includes annual provisions for drainage contingency (\$100k) and FY23-26 incl a provison for drainage projects identified by the comprehensive drainage plan (\$250k). (Another \$250k annually in the Muni Atax Fund).
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58	
59	
60	BUILDING
61	NON-CAPITAL TOOLS & EQUIPMENT -
62	MAINT & SERVICE CONTRACTS Building maintenance contingency to proactively address issues as needed - calculated as 1% (FY21) or 2% (FY22-25) of City Hall building insured value. Split 50/50 Gen Govt/Building
63	CAPITAL OUTLAY Forecast periods = 100% of Building Dept needs per the 10-yr plan.
64	
65	
66	
67	RECREATION
68	IT EQUIP, SOFTWARE & SVCS New IT account. Includes upgrades to AV system for better livestreaming (\$20k)
69	NON-CAPITAL TOOLS & EQUIPMENT Provision for Fitness Room equipment. FY22 includes \$7,000 to replace treadmill.
70	MAINT & SERVICE CONTRACTS Provision for facilities maintenance = .5% (FY22-FY25) or 1% (FY26+) of insured building value. A lesser maintenance % used for Rec Dept as this Dept has full-time maintenance staff.
71	CAPITAL OUTLAY FY22 incl repl HVAC (\$16k only with failure), repl floor scrubber (\$8k), construct platform to install former PSB generator (\$20k), brick paver sidewalk (\$15k-offset by brick program and \$6k PARD grant) and install commercial grade timers for tennis/outdoor basketball courts (\$6k). Forecast period annual amounts = 50% of 10 Year Capital Plan Recreation totals.
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81	TRANSFERS
82	OPERATING TRANSFERS IN FY19 BUDGET TRANSFER IS FROM THE GENERAL FUND
83	OPERATING TRANSFERS OUT
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1	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES																
6	30-3450.4105	ACCOM. FEE REVENUE	969,974	1,069,429	1,042,551	863,187	787,500	551,656	907,827	1,141,826	354,326	1,264,663	477,162	1,289,956	1,315,755	1,342,070	1,368,911
7	30-3450.4106	COUNTY ACC. FEE REVENUE	520,000	437,000	508,000	370,500	-	-	-	-	-	254,000	254,000	508,000	518,160	528,523	539,094
8	30-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	30-3500.4504	SALE OF ASSETS	5,495	6,215	3,170	-	5,000	-	-	-	(5,000)	-	(5,000)	-	-	-	-
10	30-3500.4505	INTEREST INCOME	12,559	20,889	41,004	25,891	37,000	1,597	13,045	7,500	(29,500)	7,500	(29,500)	7,500	7,500	7,500	7,500
11		TOTAL REVENUES (NO TRANSFERS)	1,508,028	1,533,533	1,594,725	1,259,578	829,500	553,253	920,873	1,149,326	319,826	1,526,163	696,662	1,805,456	1,841,415	1,878,093	1,915,505
12		% Increase/(Decrease) from Prior Y	2%	2%	4%	-21%	-34%			39%		33%		18%	2%	2%	2%
14	GENERAL GOVERNMENT																
15	30-4120.5009	DEBT SERVICE - PRINCIPAL	64,000	68,000	72,000	82,000	84,000	-	72,000	84,000	-	84,000	-	84,000	-	-	-
16	30-4120.5011	DEBT SERVICE - INTEREST	9,038	7,963	6,821	5,611	4,234	2,117	6,216	4,234	0	2,822	(1,411)	1,411	-	-	-
17	30-4120.5013	BANK SERVICE CHARGES	75	20	-	-	-	-	-	-	-	-	-	-	-	-	-
18	30-4120.5020	ELECTRIC AND GAS	404	388	317	309	400	163	335	400	-	400	-	400	400	400	400
19	30-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	30-4120.5026	MAINT & SERVICE CONTRACTS	15,422	12,672	9,425	13,878	26,500	8,746	23,020	26,500	-	30,750	4,250	30,750	30,750	30,750	30,750
21	30-4120.5054	STREET SIGNS	14,516	23,133	23,306	3,483	15,000	14,531	9,525	15,000	-	20,000	5,000	20,000	20,000	20,000	20,000
22	30-4120.5061	ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	30-4120.5065	PROFESSIONAL SERVICES	510	383	-	-	10,560	-	-	10,560	-	15,000	4,440	15,000	15,000	15,000	15,000
24	30-4120.5079	MISCELLANEOUS	16,190	15,746	9,967	9,926	16,000	6,443	9,659	16,000	-	16,000	-	16,000	16,000	16,000	16,000
25	30-4120.5085	CAPITAL OUTLAY	19,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		SUBTOTAL GENERAL GOVT	140,124	128,304	121,835	115,207	156,694	32,000	120,755	156,694	0	168,972	12,279	167,561	82,150	82,150	82,150
27		% Increase/(Decrease) from Prior Y	15%	-8%	-5%	-5%	36%			0%		8%		-1%	-51%		
29	POLICE																
30	30-4420.5021	TELEPHONE/CABLE	454	5,006	4,848	5,360	6,000	3,950	5,678	6,000	-	6,000	-	6,000	6,000	6,000	6,000
31	30-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	25,909	10,880	3,614	3,993	4,000	-	315	4,000	-	-	(4,000)	-	-	-	-
32	30-4420.5026	MAINT & SERVICE CONTRACTS	-	-	691	9,917	11,000	3,690	5,784	11,000	-	11,000	-	11,000	11,000	11,000	11,000
33	30-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	30-4420.5067	CONTRACTED SERVICES	12,285	19,310	21,330	14,750	10,000	6,120	21,210	10,000	-	10,000	-	10,000	10,000	10,000	10,000
35	30-4420.5084	CONSTRUCTION IN PROGRESS	-	-	11,908	-	-	-	11,908	-	-	-	-	-	-	-	-
36	30-4420.5085	CAPITAL OUTLAY	127,292	64,058	60,405	354,220	216,020	163,460	76,786	163,460	(52,560)	50,000	(166,020)	58,800	38,600	45,000	47,200
37		SUBTOTAL POLICE	165,940	99,253	102,796	388,240	247,020	177,220	121,682	194,460	(52,560)	77,000	(170,020)	85,800	65,600	72,000	74,200
38		% Increase/(Decrease) from Prior Y	4%	-40%	4%	278%	-36%			-21%		-60%		11%	-24%	10%	3%
40	FIRE																
41	30-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	30-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	30-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	10,657	-	14,334	-	-	-	9,069	-	-	26,000	26,000	-	-	-	-
44	30-4520.5026	MAINT & SERVICE CONTRACTS	-	14	20,974	-	-	-	20,974	-	-	-	-	-	-	-	-
45	30-4520.5084	CONSTRUCTION IN PROGRESS	-	-	11,908	-	-	-	11,908	-	-	-	-	-	-	-	-
46	30-4520.5085	CAPITAL OUTLAY	46,905	-	-	300,995	216,020	163,450	49,549	163,450	(52,570)	313,667	97,647	36,800	26,400	10,200	29,400
47		SUBTOTAL FIRE	57,562	14	47,216	300,995	216,020	163,450	91,501	163,450	(52,570)	339,667	123,647	36,800	26,400	10,200	29,400
48		% Increase/(Decrease) from Prior Y	-40%	-100%	326883%	537%	-28%			-24%		108%		-89%	-28%	-61%	188%
50	PUBLIC WORKS																
51	30-4620.5026	MAINT & SERVICE CONTRACTS	27,244	20,021	50,945	9,509	29,000	4,928	48,329	29,000	-	39,000	10,000	39,000	39,000	39,000	39,000
52	30-4620.5054	STREET SIGNS	5,207	1,834	93	3,899	3,000	118	205	3,000	-	-	(3,000)	-	-	-	-
53	30-4620.5063	RENT AND LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	30-4620.5065	PROFESSIONAL SERVICES	-	-	-	482	-	-	-	-	-	-	-	-	-	-	-
55	30-4620.5067	CONTRACTED SERVICES	56,706	54,769	-	-	-	-	-	-	-	-	-	-	-	-	-

V	W
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
2	NOTES
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5	MUNICIPAL ACCOMMODATIONS TAX FUND REVENUES
6	ACCOM. FEE REVENUE Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
7	COUNTY ACC. FEE REVENUE Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume 50% of FY19 actual for FY22 and full restoration to FY19 levels in FY23.
8	GRANT INCOME -
9	SALE OF ASSETS -
10	INTEREST INCOME -
11	
12	
13	
14	GENERAL GOVERNMENT
15	DEBT SERVICE - PRINCIPAL 40% of Debt service on Recreation Center GO bond. Maturity date is 6/1/23
16	DEBT SERVICE - INTEREST 40% of Bank service on Recreation Center GO bond. Maturity date is 6/1/23
17	BANK SERVICE CHARGES
18	ELECTRIC AND GAS
19	NON-CAPITAL TOOLS & EQUIPMENT
20	MAINT & SERVICE CONTRACTS Provision to trim all roadside palm trees every two years (50% each year - \$12,750/yr) and install or refinish approx 3 streetprint crosswalks @ \$6,000 each
21	STREET SIGNS Parking management replacement signs as needed (resident parking only, parallel parking only, beach parking). Includes funds to add/repl new beach path signs.
22	ADVERTISING
23	PROFESSIONAL SERVICES Provision for professional services related to parking management
24	MISCELLANEOUS Holiday decorations, lift for Front Beach holiday lights, replacement lights and flags
25	CAPITAL OUTLAY
26	
27	
29	POLICE
30	TELEPHONE/CABLE Comcast service for IOP Connector camera feed
31	NON-CAPITAL TOOLS & EQUIPMENT
32	MAINT & SERVICE CONTRACTS Includes \$11,000 for pooper scooper stations & supplies co-ordinated by Animal Control in Pol Dept
33	PROFESSIONAL SERVICES
34	CONTRACTED SERVICES Provision for Charleston County Sheriff Deputies assistance.
35	CONSTRUCTION IN PROGRESS
36	CAPITAL OUTLAY FY22 incl purchase of one license plate readers (LPR) for parking enforcement (\$50k) . Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan.
37	
38	
40	FIRE
41	DEBT SERVICE - PRINCIPAL
42	DEBT SERVICE - INTEREST
43	NON-CAPITAL TOOLS & EQUIPMENT FY22 budget covers the purchase of 18 sets of anti-exposure suits for water rescues. Includes suits for both stations.
44	MAINT & SERVICE CONTRACTS
45	CONSTRUCTION IN PROGRESS
46	CAPITAL OUTLAY FY22 incl 1/3rd of cost to replace pumper truck (\$525k/3=\$175k), repl pickup truck (\$42k) and 1/3rd of replacement of all SCBA apparatus (\$290k/3=\$97k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
47	
48	
50	PUBLIC WORKS
51	MAINT & SERVICE CONTRACTS Charleston Co solid waste disposal fees on Front Beach compactor and beach trash dumpsters (\$9,000), right of way maintenance (\$6,000), beach path maint (\$2,500), additional mowing of underbrush/limbs in busy season (\$10,000) and wayfinding sign maint (\$1,500). Added \$10,000 for maintenance of landside right-of-way on Palm Blvd from 21st to 41st.
52	STREET SIGNS
53	RENT AND LEASES
54	PROFESSIONAL SERVICES
55	CONTRACTED SERVICES

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
56	30-4620.5079	MISCELLANEOUS	5,890	5,974	2,350	-	-	-	2,350	-	-	-	-	-	-	-	-
57	30-4620.5085	CAPITAL OUTLAY	168,677	300,058	543,199	79,850	-	250	217,604	250	250	20,000	20,000	47,000	67,600	29,600	58,400
58	30-4620.5086	DRAINAGE	-	-	-	125,988	500,000	6,682	99,518	673,000	173,000	445,804	(54,196)	448,668	447,804	445,804	448,668
59	SUBTOTAL PUBLIC WORKS		263,723	382,656	596,587	219,728	532,000	11,978	368,006	705,250	173,250	504,804	(27,196)	534,668	554,404	514,404	546,068
60	% Increase/(Decrease) from Prior Y		104%	45%	56%	-63%	142%		33%		-28%		6%	4%	-7%	6%	
61																	
62	RECREATION																
63	30-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	1,273	-	-	-	-	-	-	-	-	-	-	-	-	-
64	30-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	30-4820.5085	CAPITAL OUTLAY	72,750	2,044	21,736	-	-	-	19,066	-	-	-	-	34,000	49,000	14,600	27,400
66	SUBTOTAL RECREATION		72,750	3,317	21,736	-	-	-	19,066	-	-	-	-	34,000	49,000	14,600	27,400
67	% Increase/(Decrease) from Prior Y		138%	-95%	555%	-100%								44%	-70%	88%	
68																	
69	FRONT BEACH AND PARKING MANAGEMENT																
70	30-5620.5010	PRINT AND OFFICE SUPPLIES	19,912	15,021	17,071	9,755	20,800	5,332	11,091	20,800	-	20,800	-	20,800	20,800	20,800	20,800
71	30-5620.5013	BANK SERVICE CHARGES	27,588	26,582	35,248	34,793	30,000	32,903	41,183	42,000	12,000	42,000	12,000	42,000	42,000	42,000	42,000
72	30-5620.5020	ELECTRIC AND GAS	42,532	44,953	38,051	37,850	37,000	20,716	38,327	39,000	2,000	39,000	2,000	39,000	39,000	39,000	39,000
73	30-5620.5021	TELEPHONE/CABLE	1,376	3,386	3,322	3,777	4,000	1,716	3,648	4,000	-	4,000	-	4,000	4,000	4,000	4,000
74	30-5620.5022	WATER AND SEWER	1,407	4,539	4,942	3,936	5,000	2,879	5,237	5,500	500	5,500	500	5,500	5,500	5,500	5,500
75	30-5620.5024	IT EQUP, SOFTWARE & SVCS	-	-	-	-	-	-	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000
76	30-5620.5025	NON-CAPITAL TOOLS & EQUIPMEN	785	5,395	2,120	1,105	3,000	1,839	526	3,000	-	3,000	-	3,000	3,000	3,000	3,000
77	30-5620.5026	MAINT & SERVICE CONTRACTS	33,248	34,348	30,377	20,147	43,500	19,609	24,413	43,500	-	43,500	-	43,500	43,500	43,500	43,500
78	30-5620.5027	MACHINE/EQUIPMENT REPAIR	26,301	11,832	2,120	13,817	14,000	105	14,560	14,000	-	14,000	-	14,000	14,000	14,000	14,000
79	30-5620.5041	UNIFORMS	2,576	4,432	3,764	2,244	5,000	-	5,247	5,000	-	5,000	-	5,000	5,000	5,000	5,000
80	30-5620.5054	STREET SIGNS	14,581	15,454	1,397	2,097	5,000	68	1,875	5,000	-	5,000	-	5,000	5,000	5,000	5,000
81	30-5620.5062	INSURANCE	1,306	1,477	1,167	908	1,600	485	846	1,600	-	900	(700)	918	936	955	955
82	30-5620.5065	PROFESSIONAL SERVICES	37,375	32,063	31,358	33,168	38,000	3,383	30,394	38,000	-	5,000	(33,000)	5,000	5,000	5,000	5,000
83	30-5620.5067	CONTRACTED SERVICES	4,612	10,600	12,200	10,800	18,000	3,600	17,200	18,000	-	18,000	-	18,000	18,000	18,000	18,000
84	30-5620.5079	MISCELLANEOUS	280	188	8,284	3,823	7,500	427	11,755	7,500	-	7,500	-	7,500	7,500	7,500	7,500
85	30-5620.5085	CAPITAL OUTLAY	23,052	-	-	-	-	-	-	-	-	-	-	70,000	-	-	10,000
86	SUBTOTAL FR BEACH/PKG MGT		236,930	210,269	191,421	178,219	232,400	93,062	206,303	246,900	14,500	248,200	15,800	318,218	248,236	248,255	258,255
87	% Increase/(Decrease) from Prior Y		-23%	-11%	-9%	-7%	30%		6%		1%		28%	-22%	0%	4%	
88																	
89	TOTAL MUNI ATAX FUND EXPENDITURES		937,030	823,814	1,081,591	1,202,388	1,384,134	477,710	927,311	1,466,754	82,620	1,338,643	(45,490)	1,177,047	1,025,790	941,609	1,017,473
90	% Increase/(Decrease) from Prior Y		11%	-12%	31%	11%	15%		6%		-9%		-12%	-13%	-8%	8%	
91																	
92	NET INCOME BEFORE TRANSFERS		570,998	709,719	513,134	57,189	(554,633)	75,543	(6,439)	(317,428)	237,205	187,519	742,152	628,409	815,625	936,484	898,032
93																	
94	TRANSFERS																
95	30-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	30-3900.5901	OPERATING TRANSFERS OUT	(566,814)	(592,900)	(607,582)	(395,615)	(291,451)	-	(395,615)	(291,451)	-	(424,551)	(133,100)	(435,933)	(447,770)	(460,081)	(472,884)
97	NET TRANSFERS IN/(OUT)		(566,814)	(592,900)	(607,582)	(395,615)	(291,451)	-	(395,615)	(291,451)	-	(424,551)	(133,100)	(435,933)	(447,770)	(460,081)	(472,884)
98																	
99	NET INCOME AFTER TRANSFERS		4,185	116,819	(94,448)	(338,426)	(846,084)	75,543	(402,054)	(608,879)	237,205	(237,032)	609,052	192,476	367,855	476,403	425,148
100																	
101	ENDING FUND BALANCE		1,599,676	1,716,494	1,622,046	1,283,620	437,536			674,741		437,710		630,185	998,040	1,474,443	1,899,591

V	W
1	CITY OF ISLE OF PALMS MUNICIPAL ACCOMMODATIONS TAX FUND
2	NOTES
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56	MISCELLANEOUS
57	CAPITAL OUTLAY FY22 includes 50% of City's cost for undergrounding elec lines at 21st Ave (\$20k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
58	DRAINAGE FY22 includes \$250k for a comprehensive drainage plan. FY22-26 includes annual ditch maintenance (\$196-199k per year). FY23-26 includes \$250k as a provision for drainage projects identified in the comprehensive drainage plan (another \$250k ann
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62	RECREATION
63	NON-CAPITAL TOOLS & EQUIPMENT
64	MAINT & SERVICE CONTRACTS
65	CAPITAL OUTLAY Forecast period annual amts = 20% of 10 Yr Cap Plan totals
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69	FRONT BEACH AND PARKING MANAGEMENT
70	PRINT AND OFFICE SUPPLIES Supplies for kiosks & ticketing devices (\$6,000), residential parking decals/hangtags/booklets (\$9,000), enforcement supplies (\$5,000), parking lot annual passes (\$800).
71	BANK SERVICE CHARGES Processing fees paid for parking kiosk credit card transactions.
72	ELECTRIC AND GAS Landscape lighting in Front Beach area
73	TELEPHONE/CABLE Service for 3 call boxes (\$1,000) and internet service for 12 BSO enforcement tablets (\$3,000).
74	WATER AND SEWER Irrigation
75	IT EQUIP, SOFTWARE & SVCS New IT account. Includes all T2 parking management and parking citation collection software. Also ROVR service for license plate lookups.
76	NON-CAPITAL TOOLS & EQUIPMENT Provision for surveillance camera replacements if needed
77	MAINT & SERVICE CONTRACTS Sidewalks (\$5k) parking lot (\$10k), irrig (\$2.5k), lighting (\$2.5k), benches/cans (\$2k), road patch (\$5k), surveil camera maint (\$1.5k), table/printer maint (\$5k), kiosk internet svc & data downlds (\$10k).
78	MACHINE/EQUIPMENT REPAIR Annual Parkeon maintenance contract for 18 kiosks
79	UNIFORMS BSO uniforms
80	STREET SIGNS Replace Front Beach parking signs as needed
81	INSURANCE Property & liability coverage on parking kiosks, lights and fixtures in Front Beach area
82	PROFESSIONAL SERVICES Includes amored car service for kiosk collections (\$2k) and Front Beach brick engraving (\$3k). T2 SaaS fees previously budgeted here are now in the new IT Equip, Software & Svcs account.
83	CONTRACTED SERVICES Beach recycling collection per contract
84	MISCELLANEOUS Provision for unanticipated costs. Covers all parking and front beach maintenance.
85	CAPITAL OUTLAY FY23 forecast includes rehab of Breach Inlet boat ramp and public art at Front Beach.
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94	TRANSFERS
95	OPERATING TRANSFERS IN
96	OPERATING TRANSFERS OUT Includes transfers to General Fund for 1-3 firefighters, 1 police officer, 50% of BSOs and 50% of Pub Works fuel & temp labor.
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	HOSPITALITY TAX FUND REVENUES																
6	35-3450.4108	HOSPITALITY TAX	746,402	785,452	794,303	603,275	615,860	220,493	439,413	588,485	(27,375)	830,800	214,940	847,416	864,364	881,652	899,285
7	35-3500.4504	SALE OF ASSETS	5,798	-	915	-	-	-	-	-	-	-	-	-	-	-	-
8	35-3500.4505	INTEREST INCOME	3,762	10,476	25,151	16,904	24,000	1,342	8,514	5,000	(19,000)	5,000	(19,000)	5,000	5,000	5,000	5,000
9	TOTAL REVENUES (NO TRANSFERS)		755,961	795,928	820,369	620,179	639,860	221,835	447,928	593,485	(46,375)	835,800	195,940	852,416	869,364	886,652	904,285
10	% Increase/(Decrease) from Prior Y		7%	5%	3%	-24%	-22%			-28%		41%		2%	2%	2%	2%
12	GENERAL GOVERNMENT																
13	35-4120.5009	DEBT SERVICE - PRINCIPAL	108,000	111,000	117,000	123,000	129,000	-	117,000	129,000	-	135,000	6,000	144,000	150,000	159,000	165,000
14	35-4120.5011	DEBT SERVICE - INTEREST	17,087	23,180	21,094	18,894	16,582	8,291	19,994	16,582	-	14,156	(2,425)	11,618	8,911	6,091	3,102
15	SUBTOTAL GENERAL GOVT		125,087	134,180	138,094	141,894	145,582	8,291	136,994	145,582	-	149,156	3,575	155,618	158,911	165,091	168,102
16	% Increase/(Decrease) from Prior Y		-22%	7%	3%	3%	5%			5%		2%		4%	2%	4%	2%
18	POLICE																
19	35-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	10,228	-	-	5,290	2,000	2,092	390	2,000	-	2,000	-	2,000	2,000	2,000	2,000
20	35-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	35-4420.5085	CAPITAL OUTLAY	-	16,176	7,740	30,576	105,000	18,966	3,992	55,000	(50,000)	50,000	(55,000)	29,400	19,300	22,500	23,600
22	SUBTOTAL POLICE		10,228	16,176	7,740	35,867	107,000	21,058	4,382	57,000	(50,000)	52,000	(55,000)	31,400	21,300	24,500	25,600
23	% Increase/(Decrease) from Prior Y		-72%	58%	-52%	363%	1282%			636%		-9%		-40%	-32%	15%	4%
25	FIRE																
26	35-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	29,134	27,758	31,726	10,999	40,000	2,319	24,628	40,000	-	40,000	-	40,000	40,000	40,000	40,000
27	35-4520.5085	CAPITAL OUTLAY	-	40,058	-	-	235,000	159,455	-	160,000	(75,000)	29,000	(206,000)	18,400	13,200	5,100	14,700
28	SUBTOTAL FIRE		29,134	67,816	31,726	10,999	275,000	161,774	24,628	200,000	(75,000)	69,000	(206,000)	58,400	53,200	45,100	54,700
29	% Increase/(Decrease) from Prior Y		-16%	133%	-53%	-65%	767%			530%		-66%		-15%	-9%	-15%	21%
31	PUBLIC WORKS																
32	35-4620.5026	MAINT & SERVICE CONTRACTS	58,594	96,847	80,731	65,798	193,800	36,921	83,764	193,800	-	193,800	-	193,800	193,800	193,800	193,800
33	35-4620.5067	CONTRACTED SERVICES	13,815	12,060	69,952	66,119	70,000	32,510	67,208	70,000	-	70,000	-	70,000	70,000	70,000	70,000
34	35-4620.5085	CAPITAL OUTLAY	-	-	-	-	40,000	-	-	-	(40,000)	-	(40,000)	23,500	33,800	14,800	29,200
35	35-4620.5086	DRAINAGE	-	-	-	-	198,288	-	-	198,288	-	(198,288)	-	-	-	-	-
36	SUBTOTAL PUBLIC WORKS		72,409	108,907	150,683	131,917	502,088	69,431	150,972	462,088	(40,000)	263,800	(238,288)	287,300	297,600	278,600	293,000
37	% Increase/(Decrease) from Prior Y		-3%	50%	38%	-12%	233%			207%		-43%		9%	4%	-6%	5%
39	BUILDING																
40	35-4720.5010	PRINT AND OFFICE SUPPLIES	286	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	35-4720.5013	BANK SERVICE CHARGES	75	16	-	-	-	-	-	-	-	-	-	-	-	-	-
42	SUBTOTAL BUILDING		361	16	-	-	-	-	-	-	-	-	-	-	-	-	-
43	% Increase/(Decrease) from Prior Y		-9%	-96%	-100%												
45	RECREATION																
46	35-4820.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	3,815	-	-	-	-	-	-	-	-	-	-	-
47	35-4820.5085	CAPITAL OUTLAY	-	-	-	-	-	3,815	-	-	-	-	-	17,000	24,500	7,300	13,700
48	35-4830.5092	SPECIAL ACTIVITIES	-	-	32,636	30,398	28,000	3,637	31,633	7,500	(20,500)	28,000	-	33,000	33,000	33,000	33,000
49	SUBTOTAL RECREATION		-	-	32,636	34,213	28,000	3,637	35,448	7,500	(20,500)	28,000	-	50,000	57,500	40,300	46,700
50	% Increase/(Decrease) from Prior Year						-14%			-77%		273%		79%	15%	-30%	16%

CITY OF ISLE OF PALMS HOSPITALITY TAX FUND

NOTES

HOSPITALITY TAX FUND REVENUES

HOSPITALITY TAX FY20 and FY21 reduced due to Covid-19. Assume normal activity resumes in FY23. FY24-26 forecast estimates a 2% annual increase. Does includes impacts from new WD hotel beginning in FY22

SALE OF ASSETS

INTEREST INCOME

GENERAL GOVERNMENT

DEBT SERVICE - PRINCIPAL 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.

DEBT SERVICE - INTEREST 60% of Debt service on Fire Station 2 GO bond. Maturity date is 1/1/26.

POLICE

NON-CAPITAL TOOLS & EQUIPMENT Body camera equipment replacements as needed

PROFESSIONAL SERVICES

CAPITAL OUTLAY FY22 incl's annual cost for cloud based system for in-car and body worn cameras (\$50k). Forecast periods = 10% of the annual Police Dept capital needs per the 10-yr plan.

FIRE

NON-CAPITAL TOOLS & EQUIPMENT Annual provision for bunker gear (\$25,000) and hose & appliances (\$15,000)

CAPITAL OUTLAY FY22 incl's replacement of 1 personal watercraft (\$14k) and a extrication tool for Station 2 (\$15k). Forecast periods = 10% of Fire Dept 10-yr cap plan.

PUBLIC WORKS

MAINT & SERVICE CONTRACTS City-wide landscaping contract = approx \$70,500/year (base price). Add'l provision provides avail funds for improved landscaping/irrig. This line item is managed by the Asst Public Works Director.

CONTRACTED SERVICES Covers street sweeping contract (Connector, Ocean Blvd, Palm Blvd) + commercial dumpster service

CAPITAL OUTLAY Forecast periods = 10% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.

DRAINAGE -

BUILDING

PRINT AND OFFICE SUPPLIES

BANK SERVICE CHARGES

RECREATION

NON-CAPITAL TOOLS & EQUIPMENT -

CAPITAL OUTLAY Forecast period annual amts = 10% of 10 Yr Capital Plan totals.

SPECIAL ACTIVITIES Holiday Fest (\$20,000 or \$15,000 for FY21), Front Beach Fest (\$10,000) and Sand Sculpting (\$3,000).

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
52	FRONT BEACH AND PARKING MANAGEMENT																
53	35-5620.5085	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,000
54	SUBTOTAL FR BEACH/PKG MGT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,000
55	% Increase/(Decrease) from Prior Y		-100%														
56																	
57	TOTAL HOSPITALITY TAX FUND EXPENDITURES		237,220	327,095	360,878	354,890	1,057,670	264,190	352,423	872,170	(185,500)	561,956	(495,713)	582,718	588,511	553,591	684,102
58	% Increase/(Decrease) from Prior Y		-23%	38%	10%	-2%	193%			142%		-36%		4%	1%	-6%	24%
59																	
60	NET INCOME BEFORE TRANSFERS		518,741	468,832	459,491	265,289	(417,810)	(42,355)	95,505	(278,685)	139,125	273,844	691,653	269,698	280,853	333,060	220,183
61																	
62	TRANSFERS																
63	35-3900.5901	OPERATING TRANSFERS OUT	(274,162)	(261,330)	(462,008)	(229,830)	(218,549)	-	(229,830)	(218,549)	3,000	(237,692)	(19,143)	(247,200)	(257,088)	(267,371)	(278,066)
64	NET TRANSFERS IN/(OUT)		(274,162)	(261,330)	(462,008)	(229,830)	(218,549)	-	(229,830)	(218,549)	3,000	(237,692)	(19,143)	(247,200)	(257,088)	(267,371)	(278,066)
65																	
66	NET INCOME AFTER TRANSFERS		244,579	207,502	(2,517)	35,459	(636,359)	(42,355)	(134,325)	(497,234)	142,125	36,152	672,510	22,498	23,765	65,689	(57,883)
67																	
68	ENDING FUND BALANCE		872,789	1,080,291	1,077,774	1,113,233	476,874			615,999		652,151		674,649	698,414	764,103	706,220

	V	W
1	CITY OF ISLE OF PALMS HOSPITALITY TAX FUND	
2	NOTES	
3		
52	FRONT BEACH AND PARKING MANAGEMENT	
53	CAPITAL OUTLAY	
54		
55		
56		
57		
58		
59		
60		
61		
62	TRANSFERS	
63	OPERATING TRANSFERS OUT	Includes transfers to General Fund for 1 police officer, 1 police livability/special services officer and 1 firefighter.
64		
65		
66		
67		
68		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	STATE ACCOMMODATIONS TAX FUND REVENUES																
6	50-3450.4105	ACCOMMODATION TAX-RELATED	1,168,660	1,205,838	1,298,212	1,093,386	972,204	541,783	1,054,863	1,354,854	382,650	1,463,526	491,322	1,492,797	1,522,652	1,553,105	1,584,168
7	50-3450.4107	ACCOMMODATION TAX-PROMO	539,382	556,541	599,175	504,640	448,713	250,049	486,856	625,318	176,605	675,474	226,761	688,983	702,763	716,818	731,155
8	50-3500.4501	MISCELLANEOUS INCOME	1,750	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-
9	50-3500.4504	SALE OF ASSETS	5,805	8,930	2,130	-	5,000	-	-	-	(5,000)	-	(5,000)	-	-	-	-
10	50-3500.4505	INTEREST INCOME	15,583	23,956	35,035	26,421	34,000	2,177	14,375	7,500	(26,500)	7,500	(26,500)	7,500	7,500	7,500	7,500
11	TOTAL REVENUES (NO TRANSFERS)		1,731,180	1,797,765	1,934,552	1,624,447	1,459,918	794,009	1,556,093	1,987,672	527,754	2,146,500	686,582	2,189,280	2,232,916	2,277,424	2,322,822
12	% Increase/(Decrease) from Prior Y		3%	4%	8%	-16%	-25%			3%		8%		2%	2%	2%	2%
13																	
14	GENERAL GOVERNMENT																
15	50-4120.5013	BANK SERVICE CHARGES	75	34	-	-	-	-	-	-	-	-	-	-	-	-	-
16	50-4120.5022	WATER AND SEWER	407	740	259	323	600	103	440	600	-	600	-	600	600	600	600
17	50-4120.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	1,917	-	-	1,000	-	-	1,000	-	1,000	-	1,000	1,000	1,000	1,000
18	50-4120.5061	ADVERTISING	5,895	795	-	4,000	-	-	-	-	-	-	-	-	-	-	-
19	50-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	50-4120.5077	PROGRAMS/SPONSORSHIPS	38,479	46,436	53,493	44,855	42,500	-	64,988	42,500	-	85,000	42,500	85,000	85,000	85,000	85,000
21	50-4120.5079	MISCELLANEOUS	212	114	-	35	1,000	-	110	1,000	-	1,000	-	1,000	1,000	1,000	1,000
22	50-4120.5085	CAPITAL OUTLAY	6,076	4,084	-	-	-	-	35	-	-	-	-	-	-	-	-
23	50-4120.5090	TOURISM PROMOTION EXP	566,446	579,048	623,679	523,908	474,713	6,201	368,639	640,318	165,605	690,474	215,761	703,983	717,763	731,818	746,155
24	SUBTOTAL GENERAL GOVT		617,589	633,168	677,431	573,120	519,813	6,304	434,213	685,418	165,605	778,074	258,261	791,583	805,363	819,418	833,755
25	% Increase/(Decrease) from Prior Y		8%	3%	7%	-15%	-23%			1%		14%		2%	2%	2%	2%
26																	
27	POLICE																
28	50-4420.5025	NON-CAPITAL TOOLS & EQUIPMEN	1,823	4,868	5,730	2,353	7,100	3,096	5,730	7,100	-	7,100	-	7,100	7,100	7,100	7,100
29	50-4420.5026	MAINT & SERVICE CONTRACTS	-	-	4,750	-	-	-	-	-	-	-	-	-	-	-	-
30	50-4420.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	50-4420.5084	CONSTRUCTION IN PROGRESS	-	-	11,908	-	-	-	11,908	-	-	-	-	-	-	-	-
32	50-4420.5085	CAPITAL OUTLAY	36,386	44,417	93,523	354,620	307,020	163,450	82,811	163,450	(143,570)	149,000	(158,020)	58,800	38,600	45,000	47,200
33	SUBTOTAL POLICE		38,208	49,285	115,911	356,973	314,120	166,546	100,449	170,550	(143,570)	156,100	(158,020)	65,900	45,700	52,100	54,300
34	% Increase/(Decrease) from Prior Y		1363%	29%	135%	208%	171%			47%		-8%		-58%	-31%	14%	4%
35																	
36	FIRE																
37	50-4520.5009	DEBT SERVICE - PRINCIPAL	-	-	-	91,915	78,073	-	-	78,073	(0)	79,502	1,429	80,957	82,439	83,947	85,483
38	50-4520.5011	DEBT SERVICE - INTEREST	-	-	-	-	13,841	-	-	13,841	-	12,413	(1,429)	10,958	9,476	7,967	6,431
39	50-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	2,743	19,644	-	-	-	-	-	-	-	-	-	-	-	-	-
40	50-4520.5026	MAINT & SERVICE CONTRACTS	-	-	31,464	-	-	-	19,352	-	-	-	-	-	-	-	-
41	50-4520.5084	CONSTRUCTION IN PROGRESS	-	-	11,908	-	-	-	11,908	-	-	-	-	-	-	-	-
42	50-4520.5085	CAPITAL OUTLAY	101,358	55,587	24,219	277,456	473,020	313,450	27,632	398,020	(75,000)	338,667	(134,353)	36,800	26,400	10,200	29,400
43	SUBTOTAL FIRE		104,101	75,232	67,591	369,371	564,935	313,450	58,892	489,935	(75,000)	430,582	(134,353)	128,715	118,315	102,115	121,315
44	% Increase/(Decrease) from Prior Y		14%	-28%	-10%	446%	736%			625%		-12%		-70%	-8%	-14%	19%
45																	

V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
2	NOTES
3	
4	
5	STATE ACCOMMODATIONS TAX FUND REVENUES
6	ACCOMMODATION TAX-RELATED Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
7	ACCOMMODATION TAX-PROMO Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
8	MISCELLANEOUS INCOME
9	SALE OF ASSETS
10	INTEREST INCOME
11	
12	
13	
14	GENERAL GOVERNMENT
15	BANK SERVICE CHARGES
16	WATER AND SEWER Irrigation at Breach Inlet sign
17	NON-CAPITAL TOOLS & EQUIPMENT Add/replace/maintain benches, etc at Carmen R Bunch and Leola Hanbury parks
18	ADVERTISING
19	PROFESSIONAL SERVICES
20	PROGRAMS/SPONSORSHIPS Provison for events and sponsorships approved by the Accommodations Tax Advisory Committee (\$50,000) and July 4th Fireworks show (FY21 show cancelled).
21	MISCELLANEOUS
22	CAPITAL OUTLAY
23	TOURISM PROMOTION EXP SC State Law provides that 30% of State Atax Revenues be transferred to an organization which has an ongoing tourism promotion program. The City's designee is the Charleston CVB. Also includes Tshirts for web promo.
24	
25	
26	
27	POLICE
28	NON-CAPITAL TOOLS & EQUIPMENT Body armor as needed
29	MAINT & SERVICE CONTRACTS FY19 Budget for Hill Report priorities. FY19 forecast assumes 50% of this to be spent in FY19. FY20-FY24 forecast uses 1% of insured building value to estimate annual maintenance provision. PSB costs are splity 50% with Fire Dept.
30	PROFESSIONAL SERVICES
31	
32	CAPITAL OUTLAY FY22 incls repl of 2 patrol SUVs (\$82,000), one license plate readers (LPR) for parking enforcement (\$50k) and repl of one low speed vehicle/LSV (\$17k). Forecast periods = 20% of the annual Police Dept capital needs per the 10-yr plan
33	
34	
35	
36	FIRE
37	DEBT SERVICE - PRINCIPAL Debt service for new 75' ladder truck
38	DEBT SERVICE - INTEREST Debt service for new 75' ladder truck
39	NON-CAPITAL TOOLS & EQUIPMENT
40	MAINT & SERVICE CONTRACTS
41	
42	CAPITAL OUTLAY FY22 incls 1/3rd of cost to replace pumper truck (\$525k/3=\$175k), replace 1 pickup truck (\$42k), repl 1 utility vehicle/ATV w/ ambulatory pkg for beach patrol (\$25k) and 1/3rd of replacement of all SCBA apparatus (\$290k/3=\$97k). Forecast periods = 20% of the annual Fire Dept capital needs per the 10-yr plan.
43	
44	
45	

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
46	PUBLIC WORKS																
47	50-4620.5026	MAINT & SERVICE CONTRACTS	-	-	28,750	-	-	-	28,750	-	-	-	-	-	-	-	-
48	50-4620.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	50-4620.5079	MISCELLANEOUS	12,768	13,889	3,972	4,444	7,500	-	538	7,500	-	7,500	-	7,500	7,500	7,500	7,500
50	50-4620.5085	CAPITAL OUTLAY	-	4,661	199,605	32,068	40,000	(354)	50,850	40,000	-	15,000	(25,000)	47,000	67,600	29,600	58,400
51	SUBTOTAL PUBLIC WORKS		12,768	18,550	232,326	36,511	47,500	(354)	80,137	47,500	-	22,500	(25,000)	54,500	75,100	37,100	65,900
52	% Increase/(Decrease) from Prior Y		-57%	45%	1152%	-84%	-80%			-80%		-53%		142%	38%	-51%	78%
53																	
54	RECREATION																
55	50-4820.5025	NON-CAPITAL TOOLS & EQUIPMENTS	-	1,273	-	4,114	-	-	-	-	-	-	-	-	-	-	-
56	50-4820.5026	MAINT & SERVICE CONTRACTS	-	-	30,237	-	-	-	30,237	-	-	-	-	-	-	-	-
57	50-4820.5085	CAPITAL OUTLAY	17,191	39,109	(5,804)	-	5,000	1,158	(5,804)	5,000	-	10,000	5,000	34,000	49,000	14,600	27,400
58	50-4830.5092	SPECIAL ACTIVITIES	50,889	45,564	13,050	7,500	12,000	91	12,945	1,000	(11,000)	12,000	-	16,000	16,000	16,000	16,000
59	SUBTOTAL RECREATION		68,080	85,946	37,483	11,614	17,000	1,249	37,378	6,000	(11,000)	22,000	5,000	50,000	65,000	30,600	43,400
60	% Increase/(Decrease) from Prior Y		60%	26%	-56%	-69%	-55%			-84%		267%		127%	30%	-53%	42%
61																	
62	FRONT BEACH AND FRONT BEACH RESTROOMS																
63	50-5620.5020	ELECTRIC AND GAS	569	641	492	613	700	314	474	500	(200)	500	(200)	500	500	500	500
64	50-5620.5022	WATER AND SEWER	11,496	9,321	9,642	10,106	12,000	5,310	10,969	12,000	-	12,000	-	12,000	12,000	12,000	12,000
65	50-5620.5026	MAINT & SERVICE CONTRACTS	52,059	4,917	3,041	3,648	20,000	4,061	2,432	20,000	-	45,000	25,000	45,000	45,000	45,000	45,000
66	50-5620.5044	CLEANING/SANITARY SUPPLY	7,648	5,656	7,527	6,505	7,500	2,455	7,811	7,500	-	7,500	-	7,500	7,500	7,500	7,500
67	50-5620.5062	INSURANCE	3,688	5,003	5,912	6,235	7,000	4,603	5,641	7,000	-	7,500	500	7,650	7,803	7,959	7,959
68	50-5620.5065	PROFESSIONAL SERVICES	70	70	80	80	80	-	80	80	-	80	-	80	80	80	80
69	50-5620.5067	CONTRACTED SERVICES	141,041	115,853	129,715	123,175	145,000	54,706	138,794	145,000	-	125,000	(20,000)	125,000	125,000	125,000	125,000
70	50-5620.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	50-5620.5084	CONSTRUCTION IN PROGRESS	32,021	4,226	-	-	-	-	-	-	-	-	-	-	-	-	-
72	50-5620.5085	CAPITAL OUTLAY	-	388,348	57,410	-	-	-	-	-	-	70,000	70,000	70,000	70,000	175,000	145,000
73	SUBTOTAL FR BEACH RESTRMS		248,592	534,035	213,819	150,363	192,280	71,448	166,202	192,080	(200)	267,580	75,300	267,730	267,883	373,039	343,039
74	% Increase/(Decrease) from Prior Y		55%	115%	-60%	-30%	-10%			-10%		39%		0%	0%	39%	-8%
75																	
76	TOTAL STATE ATAX FUND EXPENDITURES		1,089,338	1,396,215	1,344,560	1,497,952	1,655,648	558,644	877,270	1,591,483	(64,165)	1,676,836	21,188	1,358,428	1,377,361	1,414,372	1,461,708
77	% Increase/(Decrease) from Prior Y		21%	28%	-4%	11%	23%			18%		5%		-19%	1%	3%	3%
78																	
79	NET INCOME BEFORE TRANSFERS		641,842	401,550	589,992	126,496	(195,730)	235,365	678,823	396,189	591,919	469,664	665,394	830,852	855,555	863,052	861,114
80																	
81	TRANSFERS																
82	50-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	50-3900.5901	OPERATING TRANSFERS OUT	(573,442)	(768,513)	(577,410)	(258,667)	(583,686)	-	(258,667)	(583,686)	-	(829,806)	(246,120)	(694,580)	(709,112)	(704,838)	(720,370)
84	NET TRANSFERS IN/(OUT)		(573,442)	(768,513)	(577,410)	(258,667)	(583,686)	-	(258,667)	(583,686)	-	(829,806)	(246,120)	(694,580)	(709,112)	(704,838)	(720,370)
85																	
86	NET INCOME AFTER TRANSFERS		68,400	(366,964)	12,582	(132,171)	(779,416)	235,365	420,156	(187,497)	591,919	(360,142)	419,274	136,272	146,443	158,214	140,744
87																	
88	ENDING FUND BALANCE		2,167,416	1,800,453	1,813,034	1,680,863	901,447			1,493,367		1,133,225		1,269,497	1,415,940	1,574,154	1,714,898

V	W
1	CITY OF ISLE OF PALMS STATE ACCOMMODATIONS TAX FUND
2	NOTES
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46	PUBLIC WORKS
47	MAINT & SERVICE CONTRACTS
48	PROFESSIONAL SERVICES
49	MISCELLANEOUS Annual provision for beach trash cans.
50	CAPITAL OUTLAY FY22 incl replacement of z-track mower (\$15k). Forecast periods = 20% of Public Works 10 Year Capital Plan totals for non-drainage related capital expenses.
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54	RECREATION
55	NON-CAPITAL TOOLS & EQUIPMENT
56	
57	CAPITAL OUTLAY FY22 incl replacement of playground equipment and/or scoreboards if needed (\$10k). Forecast period annual amts = 20% of 10 Yr Cap Plan totals
58	SPECIAL ACTIVITIES Connector Run (\$7,500), Easter egg hunt (\$4,500), music event (\$4,000). No music event in 2020 due to Covid19
59	
60	
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62	FRONT BEACH AND FRONT BEACH RESTROOMS
63	ELECTRIC AND GAS
64	WATER AND SEWER Includes outside showers
65	MAINT & SERVICE CONTRACTS Includes \$20,000 for maintenance of public restrooms and \$25,000 to rehab approx 250 LFt of white fencing in front beach areas.
66	CLEANING/SANITARY SUPPLY Supplies for front beach restrooms
67	INSURANCE
68	PROFESSIONAL SERVICES Backflow tests
69	CONTRACTED SERVICES Includes \$40k for year-round cleaning and maintenance of public restrooms and \$85k year-round business district (on street) & beach trash collection. Cost of PT attendant (\$23k) is now included in the General Fund, but offset by a Transfer In from the State Atax Fund.
70	MISCELLANEOUS
71	CONSTRUCTION IN PROGRESS
72	CAPITAL OUTLAY FY22 - FY26 includes \$70k per year to repair 4500 linear ft of sidewalks on Ocean Blvd between 10th and 14th (1/5 or 900 linear ft per year). Parking kiosk replacements of \$105k and \$75k in FY25 and FY26, respectively.
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81	TRANSFERS
82	OPERATING TRANSFERS IN
83	OPERATING TRANSFERS OUT Incls xfers to Gen Fund for 1-3 firefighters, 1 police officer and 50% of BSOs. Also includes 75% of annual debt svc on Marina dock bond and \$50,000 annually for Marina maintenance. FY22 Includes 50% (\$75k) for Fire Dept personnel restructuring.
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
3																	
4	REVENUES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																
5	55-3450.4028	DONATIONS OF CASH	230,550	5,033,265	-	-	-	-	-	-	-	-	-	-	-	-	-
6	55-3450.4111	GRANT REVENUE	-	6,891,939	-	-	-	-	-	-	-	-	-	-	-	-	-
7	55-3500.4505	INTEREST	13,092	51,555	1,800	-	-	-	-	-	-	-	-	-	-	-	-
8	57-3500.4505	INTEREST INCOME	3,042	3,231	-	-	-	-	-	-	-	-	-	-	-	-	-
9	58-3450.4105	BEACH PRESERVATION FEE	969,974	1,069,429	1,042,551	863,187	787,500	551,656	907,827	1,141,826	354,326	1,264,663	477,162	1,289,956	1,315,755	1,342,070	1,368,911
10	58-3450.4111	GRANT INCOME	-	-	121,236	-	-	-	-	-	-	-	-	-	-	-	-
11	58-3500.4505	INTEREST INCOME	8,202	23,869	32,141	43,953	45,000	4,553	23,403	10,000	(35,000)	10,000	(35,000)	10,000	10,000	10,000	10,000
12		TOTAL REVENUES	1,224,860	13,073,287	1,197,728	907,140	832,500	556,209	931,231	1,151,826	319,326	1,274,663	442,162	1,299,956	1,325,755	1,352,070	1,378,911
13																	
14	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)																
15	55-4120.5009	DEBT SERVICE - PRINCIPAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	55-4120.5011	DEBT SERVICE - INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	55-4120.5013	BANK SERVICE CHARGES	115	112	24	-	-	-	-	-	-	-	-	-	-	-	-
18	55-4120.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	55-4120.5065	PROFESSIONAL SERVICES	7,508	4,914	-	-	-	-	-	-	-	-	-	-	-	-	-
20	55-4120.5087	BEACH NOURISHMENT	236,019	13,876,199	21,213	-	-	-	(14,824)	-	-	-	-	-	-	-	-
21	57-4120.5065	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	58-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	58-4120.5026	MAINT & SERVICE CONTRACTS	5,512	-	21,457	-	25,000	-	4,847	25,000	-	25,000	-	25,000	25,000	25,000	25,000
24	58-4120.5065	PROFESSIONAL SERVICES	51,579	-	21,189	72,712	149,394	5,442	29,883	149,394	-	110,000	(39,394)	75,252	760,000	60,000	60,000
25	58-4120.5085	CAPITAL OUTLAY	7,450	275,000	-	-	120,000	-	(4,847)	120,000	-	250,000	130,000	250,000	250,000	250,000	250,000
26	58-4120.5087	BEACH NOURISHMENT	-	-	52,732	-	-	-	52,732	-	-	-	-	-	-	-	2,600,000
27		TOTAL EXPENDITURES	308,182	14,156,226	116,615	72,712	294,394	5,442	67,791	294,394	-	385,000	90,606	350,252	1,035,000	335,000	2,935,000
28																	
29		NET INCOME BEFORE TRANSFERS	916,678	(1,082,938)	1,081,113	834,428	538,106	550,767	863,440	857,432	319,326	889,663	351,556	949,704	290,755	1,017,070	(1,556,089)
30																	
31		TRANSFERS															
32	55-3900.4901	OPERATING TRANSFERS IN	-	2,150,707	-	-	-	-	-	-	-	-	-	-	-	-	-
33	55-3900.5901	OPERATING TRANSFERS OUT	-	-	(226,803)	-	-	-	-	-	-	-	-	-	-	-	-
34	57-3900.4901	OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	57-3900.5901	OPERATING TRANSFERS OUT	-	(403,640)	-	-	-	-	-	-	-	-	-	-	-	-	-
36	58-3900.4901	OPERATING TRANSFERS IN	-	(1,747,068)	226,803	-	-	-	-	-	-	-	-	-	-	-	-
37		NET TRANSFERS IN/(OUT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38																	
39		NET INCOME AFTER TRANSFERS	916,678	(1,082,938)	1,081,113	834,428	538,106	550,767	863,440	857,432	319,326	889,663	351,556	949,704	290,755	1,017,070	(1,556,089)
40																	
41		ENDING FUND BALANCE	2,621,592	1,538,654	2,619,767	3,454,195	3,992,301			4,311,627		5,201,289		6,150,993	6,441,748	7,458,818	5,902,729

V	W
1	CITY OF ISLE OF PALMS BEACH MAINTENANCE AND PRESERVATION BUDGET
2	NOTES
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5	DONATIONS OF CASH Beach Restoration Project Fund closed. Beach Preservation Fee Fund #58 now hold all Beach funds.
6	GRANT REVENUE -
7	INTEREST -
8	INTEREST INCOME Beach Maintenance Fund closed and replaced with Beach Preservation Fee Fund #58
9	BEACH PRESERVATION FEE Based on actual last 12 month revenues, assume FY21 rebounds to FY19 levels of accommodations revenue and FY22-26 increases by 2% per year. Added revenue from the new Wild Dunes hotel in FY22.
10	-
11	INTEREST INCOME -
12	
13	
14	EXPENDITURES - BEACH RESTORATION FUND (55), BEACH MAINTENANCE FUND (57) AND BEACH PRESERVATION FEE FUND (58)
15	DEBT SERVICE - PRINCIPAL
16	DEBT SERVICE - INTEREST
17	BANK SERVICE CHARGES
18	MAINT & SERVICE CONTRACTS
19	PROFESSIONAL SERVICES
20	BEACH NOURISHMENT
21	PROFESSIONAL SERVICES
22	BANK SERVICE CHARGES
23	MAINT & SERVICE CONTRACTS Matching fund provision for dune vegetation planting program
24	PROFESSIONAL SERVICES Req'd post project monitoring (\$0k in FY22, \$15k in FY23), ongoing monitoring of entire shoreline (\$60k ea yr), update beach mgt plan in FY22 for \$20k and \$700k in FY24 for potential design of next off-shore proj. Rebudgeted \$30k in FY22 for feasibility study related to a Breach Inlet project. Next large scale renourishment project forecasted in FY26 (8 years from the 2018 project).
25	CAPITAL OUTLAY \$250k per year to repair/replace/add beach walkovers to include improved handicapped access. Includes mobi-mat material for beach accesses as needed.
26	BEACH NOURISHMENT Next large scale renourishment project forecasted in FY26 (8 years from the 2018 project) - City's portion estimated at \$2.6M (25% increase over 2018 offshore project contribution).
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31	TRANSFERS
32	OPERATING TRANSFERS IN -
33	OPERATING TRANSFERS OUT -
34	OPERATING TRANSFERS IN -
35	OPERATING TRANSFERS OUT -
36	OPERATING TRANSFERS OUT -
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	DISASTER RECOVERY FUND REVENUES																
6	60-3450.4111	GRANT INCOME	152,289	343,817	90,219	119,697	-	-	119,697	-	-	-	-	-	-	-	-
7	60-3500.4501	MISCELLANEOUS	5,147	(3,863)	-	-	-	-	-	-	-	-	-	-	-	-	-
8	60-3500.4505	INTEREST INCOME	19,836	29,662	52,915	44,441	52,000	3,700	21,550	10,000	(42,000)	10,000	(42,000)	10,000	10,000	10,000	10,000
9	TOTAL REVENUES		177,272	369,615	143,134	164,138	52,000	3,700	141,247	10,000	(42,000)	10,000	(42,000)	10,000	10,000	10,000	10,000
10	% Increase/(Decrease) from Prior Y		782%	109%	-61%	15%	-64%			-93%							
11																	
12	DISASTER RECOVERY FUND EXPENDITURES																
13	60-4120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	60-4120.5045	STORM PREPARATION/CLEANUP	197,674	355,354	21,341	38,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
15	60-4120.5058	HURRICANE BUILDING COSTS	4,850	403	-	-	-	-	-	-	-	-	-	-	-	-	-
16	60-4120.5065	PROFESSIONAL SERVICES	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
17	60-4120.5079	MISCELLANEOUS	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL EXPENDITURES		202,524	355,757	26,341	43,890	10,000	-	40,263	-	(10,000)	10,000	-	10,000	10,000	10,000	10,000
19	% Increase/(Decrease) from Prior Y		2255%	76%	-93%	67%	-62%			-100%							
20																	
21	60-3900.4901	OPERATING TRANSFERS IN	100,000	-	100,000	91,032	-	-	91,032	-	-	-	-	-	-	-	-
22																	
23	DISASTER RECOVERY NET INCOME AFTER TRANSFERS																
24			74,748	13,858	216,793	211,280	42,000	3,700	192,016	10,000	(32,000)	-	(42,000)	-	-	-	-
25																	
26	ENDING FUND BALANCE		2,367,726	2,381,585	2,598,378	2,809,658	2,851,658			2,819,658		2,819,658		2,819,658	2,819,658	2,819,658	2,819,658
27																	
28																	
29																	
30																	
31	FIRE DEPARTMENT 1% REVENUES																
32	40-3450.4120	VFD 1% REBATE	152,063	148,224	142,608	143,385	143,000	156,526	156,526	156,526	13,526	150,000	7,000	150,000	150,000	150,000	150,000
33	40-3500.4505	INTEREST INCOME	22	20	679	1,134	2,000	21	107	200	(1,800)	200	(1,800)	200	200	200	200
34	TOTAL FIRE DEPT 1% REVENUES		152,084	148,244	143,287	144,519	145,000	156,547	156,634	156,726	11,726	150,200	5,200	150,200	150,200	150,200	150,200
35	% Increase/(Decrease) from Prior Y		-8%	-3%	-3%	1%	1%			9%		-4%					
36																	
37	FIRE DEPARTMENT 1% EXPENDITURES																
38	40-4520.5013	BANK SERVICE CHARGES	46	48	68	68	50	24	68	70	20	70	20	70	70	70	70
39	40-4520.5014	MEMBERSHIP AND DUES	4,400	4,381	5,693	5,817	6,000	-	5,817	6,000	-	6,000	-	5,000	5,000	5,000	5,000
40	40-4520.5021	TELEPHONE/CABLE	778	2,788	3,342	4,172	3,500	2,164	3,761	4,200	700	4,200	700	4,200	4,200	4,200	4,200
41	40-4520.5025	NON-CAPITAL TOOLS & EQUIPMEN	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000
42	40-4520.5041	UNIFORMS	-	-	443	-	-	-	-	-	-	-	-	3,000	3,000	3,000	3,000
43	40-4520.5062	INSURANCE	141,203	154,097	175,592	252,565	133,450	140,480	253,782	133,450	-	133,450	-	136,119	130,950	130,950	130,950
44	40-4520.5079	MISCELLANEOUS	7,285	1,276	801	1,384	2,000	368	640	2,000	-	2,000	-	2,000	2,000	2,000	2,000
45	TOTAL FIRE DEPT 1% EXPENDITURES		153,711	162,590	185,939	264,006	145,000	143,036	264,068	145,720	720	145,720	720	151,389	146,220	146,220	146,220
46	% Increase/(Decrease) from Prior Y		8%	6%	14%	42%	-22%			-22%				4%	-3%		
47																	
48	FIRE DEPT 1% NET INCOME		(1,627)	(14,347)	(42,652)	(119,486)	-	13,511	(107,434)	11,006	11,006	4,480	4,480	(1,189)	3,980	3,980	3,980
49																	
50	ENDING FUND BALANCE		202,129	187,782	145,130	25,644	25,644			36,650		41,130		39,941	43,921	47,901	51,881

CITY OF ISLE OF PALMS ALL OTHER FUNDS

NOTES

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5	DISASTER RECOVERY FUND REVENUES
6	GRANT INCOME
7	MISCELLANEOUS
8	INTEREST INCOME
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11	
12	DISASTER RECOVERY FUND EXPENDITURES
13	BANK SERVICE CHARGES
14	STORM PREPARATION/CLEANUP Only if needed
15	HURRICANE BUILDING COSTS
16	PROFESSIONAL SERVICES
17	MISCELLANEOUS
18	
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31	FIRE DEPARTMENT 1% REVENUES
32	VFD 1% REBATE
33	INTEREST INCOME
34	
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36	
37	FIRE DEPARTMENT 1% EXPENDITURES
38	BANK SERVICE CHARGES
39	MEMBERSHIP AND DUES
40	TELEPHONE/CABLE
41	NON-CAPITAL TOOLS & EQUIPMENT
42	UNIFORMS
43	INSURANCE
44	MISCELLANEOUS
45	
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	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
51	FEDERAL & STATE NARCOTICS REVENUES																
52	61-3500.4505	INTEREST	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
53	62-3500.4504	SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	62-3500.4505	INTEREST	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
55	TOTAL FED AND STATE NARCOTICS REVENUES		1	0	-	-	-	-	-	-	-	-	-	-	-	-	-
56	% Increase/(Decrease) from Prior Y		-35%	-77%	-100%	#DIV/0!	-100%			-100%							
57																	
58	FEDERAL & STATE NARCOTICS EXPENDITURES																
59	61-4320.5013	BANK SERVICE CHARGES	46	12	-	-	-	-	-	-	-	-	-	-	-	-	-
60	61-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	2,164	-	-	-	-	-	-	-	-	-	-	-	-	-
61	61-4320.5041	UNIFORMS	486	358	-	-	-	-	-	-	-	-	-	-	-	-	-
62	61-4320.5079	MISCELLANEOUS	-	4,128	(751)	-	-	-	-	-	-	-	-	-	-	-	-
63	62-4320.5013	BANK SERVICE CHARGES	46	12	-	-	-	-	-	-	-	-	-	-	-	-	-
64	62-4320.5025	NON-CAPITAL TOOLS & EQUIPMEN'	-	-	-	4,386	-	4,773	-	-	-	-	-	-	-	-	-
65	62-4320.5041	UNIFORMS	477	347	228	-	-	-	-	-	-	-	-	-	-	-	-
66	62-4320.5079	MISCELLANEOUS	-	3,091	(722)	-	-	-	-	-	-	-	-	-	-	-	-
67	TOTAL FED AND STATE NARCOTICS EXPENSES		1,053	10,111	(1,244)	4,386	-	4,773	-	-	-	-	-	-	-	-	-
68	% Increase/(Decrease) from Prior Y		-91%	860%	-112%	-452%	-100%			-100%							
69																	
70	FED & STATE NARCOTICS NET INC		(1,052)	(10,111)	1,244	(4,386)	-	-	(4,773)	-	-	-	-	-	-	-	-
71																	
72	ENDING FUND BALANCE		13,253	3,141	4,386	(0)	(0)			(0)		(0)		(0)	(0)	(0)	(0)
73																	
74																	
75	VICTIMS FUND REVENUES																
76	64-3450.4112	COURT ASSESSMENTS FOR VICTIMS	10,549	9,640	9,259	5,153	3,970	5,510	8,046	5,125	1,155	5,125	1,155	5,125	5,125	5,125	5,125
77	64-3500.4505	INTEREST	2	0	-	-	3	-	-	-	(3)	-	(3)	-	-	-	-
78	TOTAL VICTIMS FUND REVENUES		10,551	9,640	9,259	5,153	3,973	5,510	8,046	5,125	1,152	5,125	1,152	5,125	5,125	5,125	5,125
79	% Increase/(Decrease) from Prior Y		-46%	-9%	-4%	-44%	-57%			-45%		0%					
80																	
81	VICTIMS FUND EXPENDITURES																
82	64-4420.5010	PRINT AND OFFICE SUPPLIES	67	371	-	8	200	326	-	200	-	200	-	200	200	200	200
83	64-4420.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
84	64-4420.5014	MEMBERSHIP AND DUES	60	-	50	25	50	5	25	50	-	50	-	50	50	50	50
85	64-4420.5021	TELEPHONE/CABLE	660	507	577	495	800	260	616	800	-	2,600	1,800	1,600	1,600	1,600	1,600
86	64-4420.5041	UNIFORMS	373	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	64-4420.5064	EMPLOYEE TRAINING	1,532	489	1,067	513	1,000	-	513	1,000	-	1,000	-	1,000	1,000	1,000	1,000
88	64-4420.5079	MISCELLANEOUS	-	-	-	3,314	-	375	3,314	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
89	TOTAL VICTIMS FUND EXPENDITURES		2,738	1,383	1,694	4,355	2,050	965	4,468	2,050	-	5,850	3,800	4,850	4,850	4,850	4,850
90	% Increase/(Decrease) from Prior Y		156%	-49%	22%	157%	21%			21%		185%					
91																	
92	VICTIMS FUND NET INCOME BEFORE TRANSFERS		7,814	8,257	7,565	797	1,923	4,544	3,578	3,075	1,152	(725)	(2,648)	275	275	275	275
93																	
94	60-3900.4901	OPERATING TRANSFERS IN	-	-	12,921	-	-	-	-	-	-	-	-	-	-	-	-
95	64-3900.5901	OPERATING TRANSFERS OUT	(14,000)	(14,000)	-	-	(3,000)	-	-	(3,000)	-	(3,000)	-	(3,000)	(3,000)	(3,000)	(3,000)
96																	
97	VICTIMS NET INC AFTER TRANSFERS		(6,186)	(5,743)	20,486	797	(1,077)	4,544	3,578	75	1,152	(3,725)	(2,648)	(2,725)	(2,725)	(2,725)	(2,725)
98																	
99	ENDING FUND BALANCE		13,570	7,827	28,313	29,111	28,034			29,185		25,460		22,735	20,010	17,285	14,560

CITY OF ISLE OF PALMS ALL OTHER FUNDS

NOTES

1	
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51	FEDERAL & STATE NARCOTICS REVENUES
52	INTEREST
53	SALE OF ASSETS
54	INTEREST
55	
56	
57	
58	FEDERAL & STATE NARCOTICS EXPENDITURES
59	BANK SERVICE CHARGES <i>The Narcotics Funds will be closed in FY19</i>
60	NON-CAPITAL TOOLS & EQUIPMENT
61	UNIFORMS
62	MISCELLANEOUS
63	BANK SERVICE CHARGES
64	
65	UNIFORMS
66	MISCELLANEOUS
67	
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73	
74	
75	VICTIMS FUND REVENUES
76	COURT ASSESSMENTS FOR VICTIMS Charleston County has advised there will be no more distributions for FY20 and no distributions for FY21. Assume 50% of FY19 actual for FY22 and full restoration to FY19 levels in FY23.
77	INTEREST
78	
79	
80	
81	VICTIMS FUND EXPENDITURES
82	PRINT AND OFFICE SUPPLIES
83	BANK SERVICE CHARGES
84	MEMBERSHIP AND DUES
85	TELEPHONE/CABLE Add phone for 2nd officer
86	UNIFORMS
87	EMPLOYEE TRAINING
88	
89	
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92	
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95	OPERATING TRANSFERS OUT Transfers out General Fund to support payroll costs of part-time victims advocate in the Police Dept
96	
97	
98	
99	

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS ALL OTHER FUNDS BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
100																	
101	AISLE OF PALMS FUND REVENUES																
102	66-3500.4501	MISCELLANEOUS REVENUE	990	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-
103																	
104	TOTAL REVENUES		990	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-
105	% Increase/(Decrease) from Prior Y		-65%	248%	-100%												
106																	
107	AISLE OF PALMS FUND EXPENDITURES																
108	66-4120.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
109	66-4120.5026	MAINT & SERVICE CONTRACTS	6,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	66-4120.5077	PROGRAMS/SPONSORSHIPS	1,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	66-4120.5085	CAPITAL OUTLAY	-	18,372	-	-	-	-	-	-	-	-	-	-	-	-	-
112	TOTAL EXPENDITURES		7,940	18,388	-	-	-	-	-	-	-	-	-	-	-	-	-
113	% Increase/(Decrease) from Prior Y		278%	132%	-100%	#DIV/0!	-100%			-100%							
114																	
115	AISLE OF PALMS FUND NET INCOME		(6,950)	(14,938)	-	-	-	-	-	-	-	-	-	-	-	-	-
116																	
117	ENDING FUND BALANCE		14,938	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118																	
119																	
120																	
121																	
122	RECREATION BUILDING FUND REVENUES																
123	68-3500.4501	MISCELLANEOUS REVENUE	14,870	13,580	16,145	13,474	15,000	5,887	5,887	7,000	(8,000)	15,000	-	15,000	15,000	15,000	15,000
124	68-3500.4505	INTEREST	7	2	380	1,318	1,000	110	630	630	(370)	630	(370)	630	630	630	630
125	TOTAL RECREATION FUND REVENUES		14,877	13,582	16,525	14,792	16,000	5,997	6,517	7,630	(8,370)	15,630	(370)	15,630	15,630	15,630	15,630
126	% Increase/(Decrease) from Prior Y		3%	-9%	22%	-10%	-3%			-54%		105%					
127																	
128	RECREATION BUILDING FUND EXPENDITURES																
129	68-4820.5013	BANK SERVICE CHARGES	46	16	-	-	-	-	-	-	-	-	-	-	-	-	-
130	68-4820.5026	MAINT & SERVICE CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	68-4820.5065	PROFESSIONAL SERVICES	-	12,237	-	-	-	-	-	-	-	-	-	-	-	-	-
132	68-4820.5085	CAPITAL OUTLAY	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	68-4830.5092	SPECIAL ACTIVITIES	15,746	10,631	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
134	TOTAL RECREATION FUND EXPENDITURES		18,041	22,885	13,238	5,168	15,000	2,117	13,218	5,000	(10,000)	15,000	-	15,000	15,000	15,000	15,000
135	% Increase/(Decrease) from Prior Y		102%	27%	-42%	-61%	13%			-62%		200%					
136																	
137	68-3900.4901	OPERATING TRANSFERS IN	3,000	3,000	3,000	3,000	3,000	-	3,000	-	(3,000)	3,000	-	3,000	3,000	3,000	3,000
138																	
139	REC BUILDING FUND NET INCOME		(165)	(6,303)	6,287	12,624	4,000	3,880	(3,701)	2,630	(1,370)	3,630	(370)	3,630	3,630	3,630	3,630
140																	
141	ENDING FUND BALANCE		71,635	65,333	71,619	84,244	88,244			86,874		90,504		94,134	97,764	101,394	105,024

	V	W
1	CITY OF ISLE OF PALMS ALL OTHER FUNDS	
2	NOTES	
3		
100		
101	AISLE OF PALMS FUND REVENUES	
102	MISCELLANEOUS REVENUE	
103		
104		
105		
106		
107	AISLE OF PALMS FUND EXPENDITURES	
108	BANK SERVICE CHARGES	Aisle of Palms Fund is now closed
109	MAINT & SERVICE CONTRACTS	
110	PROGRAMS/SPONSORSHIPS	
111	CAPITAL OUTLAY	
112		
113		
114		
115		
116		
117		
118		
119		
120		
121		
122	RECREATION BUILDING FUND REVENUES	
123	MISCELLANEOUS REVENUE	
124	INTEREST	
125		
126		
127		
128	RECREATION BUILDING FUND EXPENDITURES	
129	BANK SERVICE CHARGES	
130	MAINT & SERVICE CONTRACTS	
131	PROFESSIONAL SERVICES	
132	CAPITAL OUTLAY	
133	SPECIAL ACTIVITIES	Expenses related to IOP Beach Run
134		
135		
136		
137	OPERATING TRANSFERS IN	Transfer in from State Atax fund to sponsor IOP Beach Run
138		
139		
140		
141		

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
5	MARINA REVENUES																
6	90-3450.4111	GRANT INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	90-3500.4501	MISCELLANEOUS INCOME	15,792	(15,791)	-	-	-	-	-	-	-	-	-	-	-	-	-
8	90-3500.4505	INTEREST INCOME	3,433	8,993	15,102	9,262	13,500	621	4,251	5,000	(8,500)	5,000	(8,500)	5,000	5,000	5,000	5,000
9	90-3600.4610	MARINA STORE LEASE INCOME	74,292	76,064	77,840	75,105	79,965	40,803	70,219	79,965	0	79,965	-	81,564	83,196	84,859	86,557
10	90-3600.4620	MARINA OPERATIONS LEASE INCON	167,408	169,929	173,766	137,556	179,852	107,796	133,612	179,852	-	183,449	3,597	187,118	190,860	194,678	198,571
11	90-3600.4630	MARINA RESTAURANT LEASE INCOI	145,737	147,041	142,332	54,117	-	-	9,000	-	-	91,667	91,667	100,000	107,000	114,140	121,423
12	90-3600.4660	MARINA WAVERUNNER LEASE INCC	21,906	22,119	22,548	23,082	23,929	5,805	15,480	5,805	(18,124)	-	(23,929)	-	-	-	-
13																	
14		TOTAL REVENUES	428,567	408,355	431,588	299,122	297,246	155,025	232,561	270,622	(26,624)	360,081	62,835	373,682	386,056	398,677	411,551
15		% Increase/(Decrease) from Prior Y	8%	-5%	6%	-31%	-31%			-37%		33%		4%	3%	3%	3%
16																	
17	MARINA GENERAL & ADMINISTRATIVE																
18	90-6120.5011	DEBT SERVICE - INTEREST	13,485	8,265	3,045	-	128,360	-	435	25,026	(103,334)	86,227	(42,133)	80,892	75,427	69,854	64,152
19	90-6120.5013	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	90-6120.5022	WATER AND SEWER	360	360	360	384	400	192	402	400	-	400	-	400	400	400	400
21	90-6120.5026	MAINT & SERVICE CONTRACTS	3,168	11,730	7,233	13,935	54,003	20,206	14,976	30,000	(24,003)	26,251	(27,752)	26,251	26,251	26,251	26,251
22	90-6120.5061	ADVERTISING	-	1,808	-	-	-	-	-	-	-	-	-	-	-	-	-
23	90-6120.5065	PROFESSIONAL SERVICES	88,401	51,296	51,776	46,501	252,000	259,432	52,702	280,000	28,000	62,000	(190,000)	20,000	12,000	12,000	12,000
24	90-6120.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25		SUBTOTAL	105,414	73,459	62,413	60,820	434,763	279,830	68,515	335,426	(99,337)	174,879	(259,884)	127,543	114,079	108,506	102,803
26		% Increase/(Decrease) from Prior Y	-21%	-30%	-15%	-3%	597%			437%		-48%		-27%	-11%	-5%	-5%
27																	
28	MARINA STORE																
29	90-6220.5022	WATER AND SEWER	300	300	300	300	300	300	300	300	-	300	-	300	300	300	300
30	90-6220.5026	MAINT & SERVICE CONTRACTS	6,343	2,340	-	-	-	-	-	-	-	-	-	-	-	-	-
31	90-6220.5030	DEPRECIATION	9,539	9,539	6,000	6,000	6,000	3,000	6,000	6,000	-	6,000	-	6,000	6,000	6,000	6,000
32	90-6220.5062	INSURANCE	2,228	2,426	-	688	1,000	-	183	1,000	-	600	(400)	612	624	637	637
33	90-6220.5065	PROFESSIONAL SERVICES	1,035	470	480	480	1,070	-	480	1,070	-	500	(570)	500	500	500	500
34	90-6220.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35		SUBTOTAL	19,446	15,075	6,780	7,468	8,370	3,300	6,963	8,370	-	7,400	(970)	7,412	7,424	7,437	7,437
36		% Increase/(Decrease) from Prior Y	-17%	-22%	-55%	10%	23%			23%		-12%		0%	0%	0%	
37																	
38	MARINA OPERATIONS																
39	90-6420.5026	MAINT & SERVICE CONTRACTS	-	-	35,668	-	334,000	2,594	62,674	334,000	-	-	(334,000)	-	-	-	-
40	90-6420.5030	DEPRECIATION	84,809	94,648	121,820	122,628	236,820	60,910	121,820	236,820	-	236,820	-	236,820	236,820	236,820	236,820
41	90-6420.5061	ADVERTISING	4,401	4,385	4,800	-	5,000	-	4,800	5,000	-	5,000	-	5,000	5,000	5,000	5,000
42	90-6420.5062	INSURANCE	83,796	58,264	66,136	74,407	55,200	7,360	67,248	55,200	-	172,000	116,800	175,440	178,949	182,528	182,528
43	90-6420.5065	PROFESSIONAL SERVICES	1,000	1,600	-	-	-	-	-	-	-	-	-	-	-	-	-
44	90-6420.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45		SUBTOTAL	174,005	158,897	228,424	197,035	631,020	70,864	256,542	631,020	-	413,820	(217,200)	417,260	420,769	424,348	424,348
46		% Increase/(Decrease) from Prior Y	6%	-9%	44%	-14%	176%			176%		-34%		1%	1%	1%	
47																	

CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET

NOTES

5 MARINA REVENUES

6 GRANT INCOME

7 MISCELLANEOUS INCOME

8 INTEREST INCOME

9 MARINA STORE LEASE INCOME Forecast assumes 2% annual CPI adjustment, but no add'l rent . FY20 forecast includes a potential rent abatement of \$13,244 due to the UST replacement delay.

10 MARINA OPERATIONS LEASE INCOM Forecast assumes 2% annual CPI adjustment, but no add'l rent. FY20 Forecast includes a potential rent abatement of \$30,388 for the cumulative impact of 130 ft of dock losses going back to 2018.

11 MARINA RESTAURANT LEASE INCOM New lease payments begin August 2021. Assume additional rent (for gross revenues >\$5M) begin in FY24.

12 MARINA WAVERUNNER LEASE INCO

13

14

15

16

17 MARINA GENERAL & ADMINISTRATIVE

18 DEBT SERVICE - INTEREST Includes interest expense on \$4.3 million bond for dock replacement. Marina debt service is funded 75% with State Atax and 25% from the Marina.

19 BANK SERVICE CHARGES

20 WATER AND SEWER Irrigation around sign

21 MAINT & SERVICE CONTRACTS Marina maintenance contingency. Calculated as .5% of insured boat ramp, bulkhead and dock value.

22 ADVERTISING

23 PROFESSIONAL SERVICES Legal fees (\$10k) & UST tank tests (\$2k). FY22 includes \$50k for permitting of future dredging project. Permits can take up to 2 years to secure. FY23 includes \$8k for tenant financial statement review/agreed upon procedures (AUPs)

24 MISCELLANEOUS

25

26

27

28 MARINA STORE

29 WATER AND SEWER Annual fireline charge

30 MAINT & SERVICE CONTRACTS

31 DEPRECIATION

32 INSURANCE Underground storage tank insurance on (2) fuel tanks. Tenant pays for property, liability and flood coverage.

33 PROFESSIONAL SERVICES DHEC underground storage tank fees

34 MISCELLANEOUS

35

36

37

38 MARINA OPERATIONS

39 MAINT & SERVICE CONTRACTS \$334,000 for bulkhead recoating in FY21 (from bond proceeds).

40 DEPRECIATION Includes depreciation on new docks starting in FY21.

41 ADVERTISING

42 INSURANCE Includes property and liability for the ramp & bulkhead (\$21k), very rough estimate of cost of coverage on new docks (\$150k) and underground storage tank insurance on (2) fuel tanks (\$1k). Assume 2% annual increase during forecast period.

43 PROFESSIONAL SERVICES

44 MISCELLANEOUS

45

46

47

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	DRAFT #1	CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET															
2	GL Number	Description	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	BUDGET FY21	YTD As Of 12/31/2020 (6 MOS)	Jan-Dec 2020 (12 MOS)	FORECAST FY21	INCREASE/ (DECREASE) IN FY21 BUDGET	BUDGET FY22	INCREASE/ (DECREASE) IN FY22 BUD	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26
48		MARINA RESTAURANT															
49	90-6520.5026	MAINT & SERVICE CONTRACTS	14,586	350	440	5,843	-	-	440	-	-	-	-	-	-	-	-
50	90-6520.5030	DEPRECIATION	5,858	5,250	5,250	5,250	5,250	2,625	5,250	5,250	-	5,250	-	5,250	5,250	5,250	5,250
51	90-6520.5062	INSURANCE	-	13,845	15,003	26,751	18,400	-	15,003	18,400	-	25,500	7,100	26,010	26,530	27,061	27,061
52	90-6520.5065	PROFESSIONAL SERVICES	35	175	200	200	200	-	200	200	-	200	-	200	200	200	200
53	90-6520.5079	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		SUBTOTAL	20,479	19,620	20,893	38,044	23,850	2,625	20,893	23,850	-	30,950	7,100	31,460	31,980	32,511	32,511
55		% Increase/(Decrease) from Prior Y	208%	-4%	6%	82%	14%			14%		30%		2%	2%	2%	
56																	
57		MARINA WATERSPORTS															
58	90-6820.5026	MAINT & SERVICE CONTRACTS	-	-	-	9,500	-	-	-	-	-	-	-	-	-	-	-
59	90-6820.5030	DEPRECIATION	23,576	23,576	-	-	-	-	-	-	-	-	-	-	-	-	-
60	90-6820.5062	INSURANCE	-	-	-	-	7,200	-	7,200	-	(7,200)	11,000	3,800	11,220	11,444	11,673	11,673
61		SUBTOTAL	23,576	23,576	-	9,500	7,200	-	7,200	-	(7,200)	11,000	3,800	11,220	11,444	11,673	11,673
62		% Increase/(Decrease) from Prior Y	-21%		-100%	#DIV/0!								2%	2%	2%	
63																	
64		TOTAL MARINA EXPENSES	342,920	290,628	318,510	312,867	1,105,203	356,620	360,112	998,666	(106,537)	638,049	(467,154)	594,895	585,696	584,474	578,772
65		% Increase/(Decrease) from Prior Y	-4%	-15%	10%	-2%	247%			214%		-36%		-7%	-2%	0%	-1%
66																	
67		NET INCOME BEFORE TRANSFERS	85,647	117,728	113,078	(13,745)	(807,957)	(201,595)	(127,550)	(728,044)	79,913	(277,968)	529,989	(221,213)	(199,640)	(185,797)	(167,221)
68																	
69		TRANSFERS															
70	90-3900.4901	OPERATING TRANSFERS IN	282,425	436,176	417,913	53,454	216,450	-	53,454	216,450	-	449,920	233,470	300,419	300,104	300,391	299,864
71																	
72		NET INCOME AFTER TRANSFERS	368,072	553,904	530,991	39,709	(591,507)	(201,595)	(74,097)	(511,594)	79,913	171,952	763,459	79,206	100,464	114,594	132,643
73																	
74		ENDING NET POSITION	5,545,868	6,099,772	6,630,764	6,670,473	6,078,966			6,158,879		6,330,830		6,410,036	6,510,500	6,625,093	6,757,736
75		ENDING CASH BALANCE	685,611	749,097	594,738	594,739				133,867		156,889		231,165	321,698	420,362	532,075
76																	
77		<i>Source of Transfer In</i>	<i>SAtax (\$237k)</i>	<i>State Atax</i>			<i>SAtax (\$229k)</i>			<i>SAtax (\$229k)</i>		<i>State Atax</i>		<i>State Atax</i>	<i>State Atax</i>	<i>State Atax</i>	<i>State Atax</i>
78			<i>Htax (\$45k)</i>				<i>Htax (\$207k)</i>			<i>Htax (\$207k)</i>							
79																	
80		CASH BALANCE	685,611	749,096													
81		ESTIMATE FUTURE CASH BALANCES:															
82		<i>BEGINNING CASH</i>								594,738		133,867		156,889	231,165	321,698	420,362
83		<i>ADD NET INCOME</i>								(728,044)		(277,968)		(221,213)	(199,640)	(185,797)	(167,221)
84		<i>ADD TRANSFERS IN</i>								216,450		449,920		300,419	300,104	300,391	299,864
85		<i>ADD NON-CASH DEPRECIATION</i>								248,070		248,070		248,070	248,070	248,070	248,070
86		<i>ADD DEBT PROCEEDS</i>								4,300,000		-					
87		<i>LESS CAPITAL ADDITIONS NOT IN EXPENSE (CREATE PUBLIC DOCK)</i>								(107,347)		(150,000)					
88		<i>LESS CAPITAL ADDS NOT IN EXPENSE (DOCK REPLACEMENT PER ATM CONCEPT 1)</i>								(4,390,000)		-					
89		<i>LESS BOND PRINCIPAL PAYMENT NOT INCLUDED IN EXPENSE</i>										(247,000)		(253,000)	(258,000)	(264,000)	(269,000)
90		ENDING CASH								133,867		156,889		231,165	321,698	420,362	532,075
91																	
92																	

CITY OF ISLE OF PALMS MARINA ENTERPRISE FUND BUDGET

NOTES

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48 MARINA RESTAURANT

49 MAINT & SERVICE CONTRACTS FY22 includes \$20k to rehab the employee parking lot

50 DEPRECIATION

51 INSURANCE Portion of dock insurance attributable to restaurant docks. Assume 2% annual increase during forecast period. Tenant pays for property, liability and flood coverage.

52 PROFESSIONAL SERVICES Backflow test

53 MISCELLANEOUS

54

55

56

57 MARINA WATERSPORTS

58 MAINT & SERVICE CONTRACTS

59 DEPRECIATION

60 INSURANCE Beginning in FY21, 9% of total dock insurance is allocated to the watersports operating. This is the pro-rata share based on linear feet of dock.

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69 TRANSFERS

70 OPERATING TRANSFERS IN Incls annual transfers to Marina from State Atax Fund for 75% of total annual P&I payments and \$50,000 for maintenance. FY22 includes 50% (\$75,000) for personnel restructuring in the Fire Dept

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	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #1											
4				<i>Proposed Funding Source</i>								
5		FY22 Department Requests		General Fund	Capital Projects	Muni Acc Tax	Hospitality Tax	State Acc Tax	Beach Maint/ Restoration/ Preservation	Isle of Palms Fund/Rec Build Fund	Marina Fund	Total Budget All Funds
6												
7												
8												
9	General Government											
10												
11	<u>Capital Purchases</u>											
12	Audio Visual (AV) improvements for Council Chamber	65,000			65,000							65,000
13	FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	453,000			453,000							453,000
14	FEMA Flood Mitigation project on Charleston Blvd, fully offset by grant	267,000			267,000							267,000
15		785,000		-	785,000	-	-	-	-	-	-	785,000
16												
17	<u>Facilities Maintenance</u>											
18	<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building</i>	12,163			12,163							12,163
19												
20		12,163		-	12,163	-	-	-	-	-	-	12,163
21												
22	<u>Assign Fund Balance for City-wide Maintenance</u>											
23												
24	Grand Total General Government	797,163		-	797,163	-	-	-	-	-	-	797,163
25												
26												

	A	B	C	D	E	F	G	H	I	L	N	O	
1	City of Isle of Palms												
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source												
3	DRAFT #1												
4													
5													
6													
7													
8													
27	Police Department												
28													
29	Capital Purchases												
30	Replace (3) patrol SUVs	123,000			41,000			82,000				123,000	
31	Replace (1) low speed vehicle (LSV) for parking mgt	17,000						17,000				17,000	
32	Two License Plate Reader (LPRs) for mobile parking enforcement	100,000				50,000		50,000				100,000	
33	Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased)	50,000					50,000					50,000	
34												-	
35		290,000			-	41,000	50,000	50,000	149,000	-	-	-	290,000
36													
37	Facilities Maintenance												
38	<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision for PSB in FY21 since repair will be in progress.</i>	45,229			45,229							45,229	
39		45,229			-	45,229	-	-	-	-	-	45,229	
40													
41													
42	Grand Total Police Department	335,229			-	86,229	50,000	50,000	149,000	-	-	-	335,229
43													
44													
45													

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #1											
4												
5												
6												
7												
8												
46	Fire Department											
47												
48	Capital Purchases											
49	Replace pumper engine purchased in 2003	525,000			175,000	175,000		175,000				525,000
50	Replace 2010 Ford F-150	42,000				42,000						42,000
51	Replace 2008 Ford F-250 with a F-150 (new Chief's truck)	42,000						42,000				42,000
52	Replace (1) personal watercraft	14,000					14,000					14,000
53	Replace (1) utility vehicle (ATV) for beach patrol, add ambulatory pkg	25,000						25,000				25,000
54	Battery operated combination extrication tool for Station 2	15,000					15,000					15,000
55	Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans	10,500			10,500							10,500
56	Replace light tower on Engine 1001 (Station 1 pumper)	16,500			16,500							16,500
57	Repl 24 SCBA (self contained breathing apparatus) <i>Funds have been saved in previous years for this purchase</i> Final cost will be offset by trade-in of existing SCBAs. 15 Yr life.	290,000			96,667	96,667		96,667				290,000
58	Replace HVAC units (only with failure)	20,000			20,000							20,000
59		1,000,000			-	313,667	29,000	338,667	-	-	-	1,000,000
60												
61	Facilities Maintenance											
62	<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Fire Sta 2 ONLY in FY21</i>	94,305			94,305							94,305
63												
64		94,305			-	94,305	-	-	-	-	-	94,305
65												
66												
67	Grand Total Fire Department	1,094,305			-	412,972	29,000	338,667	-	-	-	1,094,305
68												
69												
70												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #1											
4												
5												
6												
7												
8												
71	Public Works Department											
72												
73	Capital Purchases											
74	Replace z-track mower for rights of way	15,000						15,000				15,000
75	Underground of electric lines, 14th Ave, 50% of \$80,000	40,000		20,000	20,000							40,000
76		55,000		20,000	20,000		-	15,000	-	-	-	55,000
77												
78	Facilities Maintenance											
	<i>Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks</i>	12,607		12,607								12,607
79	<i>Building insured value.</i>											
80		12,607		12,607	-	-	-	-	-	-	-	12,607
81												
82	Drainage											
83	General drainage contingency for small projects	100,000		100,000								100,000
84	Develop Comprehensive Drainage Plan	250,000			250,000							250,000
85	Provison for future drainage projects identified by the Comp Drainage Plan	-		-	-							-
86	Repeat drainage work based on 3-year maintenance rotation	195,804			195,804							195,804
87	Phase 3 Drainage construction, incl Waterway Blvd multi-use path	2,462,000		2,462,000								2,462,000
88												
89		3,007,804		2,562,000	445,804		-	-	-	-	-	3,007,804
90												
91												
92	Grand Total Public Works Department	3,075,411		2,594,607	465,804		-	15,000	-	-	-	3,075,411
93												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #1											
4												
5												
6												
7												
8												
94	Building Department											
95												
96	Capital Outlay											
97												
98	Facilities Maintenance											
99	<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building</i>	12,163			12,163							12,163
100												
101	Grand Total Building Department	12,163			12,163	-	-	-	-	-	-	12,163
102												
103												
104	Recreation Department											
105												
106	Capital Outlay											
107	Add/Repl playground or outside scoreboard equip (only with failure)	10,000						10,000				10,000
108	Replace HVAC as needed (approx 15 total units)	16,000			16,000							16,000
109	Replace Floor Scrubber (new model better for sanitizing)	8,000			8,000							8,000
110	Upgrade AV system for livestreaming	20,000			20,000							20,000
111	Construct platform and install old PSB generator at Rec Center <i>(more info on cost to come)</i>	20,000			20,000							20,000
112	Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$6k PARD grant)	15,000			15,000							15,000
113	Install commercial grade timers for tennis/outdoor basketball courts	6,000			6,000							6,000
114		95,000			85,000	-	-	10,000	-	-	-	95,000
115	Facilities Maintenance											
116	<i>1% of Rec Dept insured value = \$67,189; however, since Rec Dept has maint staff only budget .5%.</i>	33,857			33,857							33,857
117	Subtotal Facilities Maintenance	33,857			33,857	-	-	-	-	-	-	33,857
118												
119	Grand Total Recreation Department	128,857			118,857	-	-	10,000	-	-	-	128,857

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #1											
4												
5												
6												
7												
8												
120												
121												
122												
123	Beaches and Front Beach Business District, including Public Restrooms, Parking Meters and Parking Lots											
124												
125	Capital Purchases											
126	Replace/repair/add dune walkovers (approx 57 accesses)	250,000							250,000			250,000
127	Repair sidewalks on Ocean Blvd between 10th and 14th	70,000						70,000				70,000
128		320,000						70,000	250,000			320,000
129												
130	Facilities Maintenance											
131	<i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26</i>	45,000						45,000				45,000
132												
133	Assign Fund Balance for Future Expenditures											
134	<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000				25,000	25,000	25,000				75,000
135												
136												
137	Grand Total Front Beach	440,000				25,000	25,000	140,000	250,000			440,000
138												
139												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #1											
4				<i>Proposed Funding Source</i>								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Isle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
140	Breach Inlet Boat Ramp											
142		-				-						-
143	Grand Total Breach Inlet Boat Ramp	-		-	-	-	-	-	-	-	-	-
144	Provision for future drainage projs identified by Comp Drainage Plan											
145	Beach Restoration and Monitoring											
147	Update Beach Management Plan	20,000							40,000			40,000
148	Feasibility Study - Breach Inlet Project	30,000							35,000			35,000
149	Required post project monitoring (years 2-5 per CSE contract)	-							-			-
150	Ongoing monitoring of shoreline	60,000							35,000			35,000
153	Grand Total Beach Maintenance	110,000		-	-	-	-	-	110,000	-	-	110,000
154												
155	Isle of Palms Marina											
157	Capital Purchases											
158	Convert watersports dock area to public dock & green space	150,000						150,000				150,000
160		150,000		-	-	-	-	150,000	-	-	-	150,000
162	Facilities Maintenance											
163	<i>Marina maintenance contingency for common areas not covered by leases. Calculated as .5% of insured boat ramp, bulkhead and dock value.</i>	26,251									26,251	26,251
165		26,251		-	-	-	-	-	-	-	26,251	26,251
168	Grand Total Marina	176,251		-	-	-	-	150,000	-	-	26,251	176,251
169												
170												

	A	B	C	D	E	F	G	H	I	L	N	O
1	City of Isle of Palms											
2	FY22 Capital and Special Projects > \$5000 AND Debt Service Plan - Spread by Funding Source											
3	DRAFT #1											
4				<i>Proposed Funding Source</i>								
5		FY22		General	Capital	Muni Acc	Hospitality	State Acc	Beach Maint/	Aisle of	Marina	Total
6		Department		Fund	Projects	Tax	Tax	Tax	Restoration/	Palms	Fund	Budget All
7		Requests							Preservation	Fund/Rec	Fund	Funds
8												
171	Bonded Debt Service- Principal & Interest											
172												
173	2003 Rec Expansion GO Bond - principal	210,000		126,000		84,000						210,000
174	2003 Rec Expansion GO Bond - interest	7,056		4,234		2,822						7,056
175	2006 Fire Station #2 GO Bond - principal	225,000		90,000			135,000					225,000
176	2006 Fire Station #2 GO Bond - interest	23,594		9,438			14,156					23,594
177	2008 Public Safety Building GO Bond - principal	375,000		375,000								375,000
178	2008 Public Safety Building GO Bond - interest	116,955		116,955								116,955
179	2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	79,502						79,502				79,502
180	2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	12,413						12,413				12,413
181	2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	208,000		208,000								208,000
182	2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	55,626		55,626								55,626
183	2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	247,000						185,250			61,750	247,000
184	2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	86,227						64,670			21,557	86,227
185												
186	Debt Totals by Year	1,646,373		985,253	-	86,822	149,156	341,835	-	-	83,307	1,646,373
187				60%	0%	5%	9%	21%	0%	0%	5%	1
188												
189												
190	SUMMARY BY CATEGORY											
191												
192	Total Capital Items	2,695,000		-	1,249,667	383,667	79,000	732,667	250,000	-	-	2,695,000
193	Total Facility Maintenance	281,575		-	210,324	-	-	45,000	-	-	26,251	281,575
194	Total Drainage	3,007,804		-	2,562,000	445,804	-	-	-	-	-	3,007,804
195	Total Beach Maintenance	110,000		-	-	-	-	-	110,000	-	-	110,000
196	Total Assignments of Fund Balance for Future Projects	75,000		-	-	25,000	25,000	25,000	-	-	-	75,000
197	Total Bond and Loan Payments	1,646,373		985,253	-	86,822	149,156	341,835	-	-	83,307	1,646,373
198	Total all expenditures and Fund Bal assignments on this schedule	7,815,752		985,253	4,021,990	941,293	253,156	1,144,502	360,000	-	109,558	7,815,752
199	Percentage of Total by Fund			13%	51%	12%	3%	15%	5%	0%	1%	1

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		DRAFT #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
9		General Government											
10													
11		Audio Visual (AV) improvements for Council Chamber	65,000								30,000		
12		City Hall parking lot fence replacement				18,000							
13		Radio Replacements - repl w/ failure using old radios fr PD/FD											
14		Replace framing and metal doors at City Hall				15,000							
15		New telephone system					30,000						
16		Replace City Hall generator (evaluate in FY30)											
17		Court software replacement						30,000					
18		Replace HVAC units			16,000					18,000			
19		Replace message boards at Connector and Breach Inlet					25,000						
20		FEMA Flood Mitigation project on Forest Trail, fully offset by grant funds	453,000										
21		FEMA Flood Mitigation project on Charleston Blvd, fully offset by grant	267,000										
22		Rehab golf cart path along Palm Blvd connecting 18th and 20th Ave								75,000			
23													
24		Subtotal Capital	785,000		16,000	33,000	55,000	30,000	-	93,000	30,000	-	-
25													
26		Facilities Maintenance											
27		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Increase to 2% starting in FY27</i>	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
28													
29		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
30													
31													
32	-	Grand Total General Government	797,163		28,163	45,163	67,163	42,163	24,326	117,326	54,326	24,326	24,326
33													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		DRAFT #1											
4													
5		Total											
6		Fleet	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	
7													
8													
34		Police Department											
35													
36		<i>Past practice was to replace patrol vehicles and SUVs in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.</i>											
37	19	Replace patrol SUVs	123,000	123,000	126,000	126,000	84,000			132,000	132,000	132,000	
38	4	Replace patrol F150 pickup trucks						86,000	88,000				
39	1	Replace beach services 4WD pickup 2012 Chevy Colorado							38,000				
40	1	Replace ACO 4WD Pickup Truck						38,000					
41	1	Replace Pickup Truck for parking management					36,000						
42	1	Replace beach services utility 4x4 UTV adding a plow attachment				18,000				19,000			
43	1	Add beach services utility 4x4 UTV using grant funds				18,000				19,000			
44	2	Replace 2 low speed vehicles (LSVs) for parking mgt (reduced from 4)	17,000	17,000	-		18,000	18,000		-	-	19,000	19,000
45		Replace Front Beach surveillance system		35,000		-							
46		Replace recording equipment (tie in with outside surveillance sys)		30,000									
47		Replace computer server (3-year replacement) w/ backup sys		17,000	17,000		18,000	18,000			20,000	20,000	
48		Replace PD radios (in-car & walkies) purch FY19							250,000				
49		Replace speed radar & trailer				13,000							
50		Transition to a cloud based system for body worn & in-car cameras (equip is rented not purchased)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
51		Replace 7 traffic counters located at Connector & Breach Inlet		22,000									
52		Two License Plate Reader (LPRs) for mobile parking enforcement	100,000					100,000					
53		Replace HVAC units					30,000						40,000
54		Records Management System (Lawtrac)											
55		Repl mobile digital billboard purchased with grant funds in FY21 (repl ~ FY32)											
56													
57	30	Subtotal Capital	290,000	294,000	193,000	225,000	236,000	310,000	426,000	220,000	221,000	261,000	
58													
59		Facilities Maintenance											
60		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building insured value. Split 50/50 Police/Fire. No provision during PSB repair project. Incr to 2% in FY27</i>	45,229	45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458	90,458
61		Subtotal Facilities Maintenance	45,229	45,229	45,229	45,229	45,229	90,458	90,458	90,458	90,458	90,458	90,458
62													
63	30	Grand Total Police Department	335,229	339,229	238,229	270,229	281,229	400,458	516,458	310,458	311,458	351,458	
64													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		City of Isle of Palms 10-Year Capital Plan											
2		Expenditures for assets or projects > \$5000 **Expenditures less than \$5,000 are included in operating budgets**											
3		DRAFT #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
65		Fire Department											
66		<i>Past practice was to replace pickup trucks in the 6th year - this budget moves that replacement rotation to 7 years. We will evaluate this practice as time goes by.</i>											
68	1	Repl Pumper Truck purch 5/20/03 (incl \$51k trade-in of old Ladder Trk)	525,000										
69	1	Replace E-1 Pumper Truck purchased 7/17/09							715,000				
70	1	Replace Rescue Truck purchased in FY16											500,000
71	1	Replace 95' Ladder Truck refurbished in FY21 (~2036)											
72	1	Replace 75' Ladder Truck purchased in FY20 (~2035)											
73	1	Replace 2010 Ford F-150	42,000								46,000		
74	1	Replace 2008 Ford F-250 with a F-150 (new Chief's truck)	42,000		-						46,000	-	
75	1	Replace 2014 Ford F-150			42,000								
76	1	Replace 2016 Ford F-150				42,000							
77	1	Replace 2019 Ford F-150							45,000				
78		2 Mobile radio repeaters (one per ladder truck)			34,000								
79		One Thermal imaging camera (we have 4) in future repl all at once						60,000					70,000
80		Replace radios (in-car & walkies)								250,000			
81		Porta-Count machine for SCBA mask fit testing (only with failure)				10,000							
82	1	Replace 10' rubber boat purchased in FY18 and motor						30,000					
83	2	Replace personal watercraft (3 year rotation)	14,000			15,000	15,000		16,000	16,000		17,000	17,000
84	1	Replace Avon rubber boat and motor purch in FY19							25,000				
85	1	Replace 1995 aluminum boat and motor								35,000			
86		Replace fire pump for boat and marina fires			18,000								
87	1	Replace rescue boat			65,000								
88		RAD-57 medical monitor for carbon monoxide & oxygen			6,000			7,000			8,000		
89		Cutters, spreader, hose and pump for "jaws of life" equip								10,000			
90		Two Ram extrication devices								10,000			
91		Battery operated combination extrication tool for Sta2	15,000								20,000		
92		New airbags and hoses for vehicle accident extrications					10,000						12,000
93	3	Repl all terrain veh (ATVs) for beach patrol, add ambulatory pkg to 1	25,000	19,000	20,000	26,000	20,000	21,000	27,000	21,000	22,000	28,000	
94		Two (2) portable hydrants to be mounted on ladder trucks			5,000								
95		Two (2) portable deck guns to be mounted on pumper trucks			10,000								
96		Two (2) Battery powered Positive Pressure Ventilaton (PPV) fans	10,500									12,000	
97		Replace light tower on Eng 1001 (Sta1 pumper)	16,500										
		Repl 24 SCBA (self contained breathing apparatus)											
		<i>(Deferred to FY22-Funds have been saved in previous years for this purchase)</i>											
98		Final cost will be offset by trade-in of existing SCBAs. 15 Yr life.	290,000										
99		Replace HVAC units (2 Stations)	20,000			30,000		30,000		30,000		30,000	
101		Subtotal Capital	1,000,000		184,000	132,000	51,000	147,000	822,000	378,000	141,000	81,000	627,000
103		Facilities Maintenance											
		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Public Safety Building+Fire Sta 2 insured value. PSB split 50/50 Police/Fire. Incr to 2% in FY27</i>	94,305		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
105		Subtotal Facilities Maintenance	94,305		94,305	94,305	94,305	94,305	188,610	188,610	188,610	188,610	188,610
107	19	Grand Total Fire Department	1,094,305		278,305	226,305	145,305	241,305	1,010,610	566,610	329,610	269,610	815,610

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3		DRAFT #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
108		Public Works Department											
109													
110	1	1998 Mack <i>(PW14) (currently used for miscellaneous work, will not be replaced when it fails)</i>											
111	1	Replace 2006 Mack w/ 20yd Packer <i>(PW2)</i>			170,000								
112	1	Replace 2008 Mack w/ 31yd Loadmaster Packer <i>(PW22)</i>						255,000					
113	1	Replace 2009 Mack w/ 31yd Loadmaster Packer <i>(PW24)</i>								270,000			
114	1	Replace 2014 Mack w/ 30yd Packer <i>(PW26)</i>										280,000	
115	1	Replace 2016 Mack w/ 30yd Packer <i>(PW16)</i>											280,000
116	1	Replace 2018 Mack w/ 30yd Packer <i>(PW28) (~ FY33)</i>											
117	1	Replace 2006 Caterpillar trash loader				158,000							
119	1	2002 Mack Flatbed (PW 18) <i>(keep as spare to help with yard debris, re-evaluate before replacing)</i>											
120	1	Replace 2003 Mack Flatbed (PW 21) (~ FY36)											
121	1	Replace 2018 Mack Flatbed (PW 27) (~ FY33)											
122	1	Replace 2012 F150 4x4			35,000							38,000	
123	1	Replace 2014 F150 4x4				35,000							39,000
124	1	Replace 2016 Ford F350 4x4 with hopper					48,000						
125	1	Replace 2017 Ford F250 with hopper						37,000					
126	1	Replace 2019 Dodge Ram 1500 4x4							37,000				
127	1	Replace 2019 Dodge Ram 1500 4x4 w/ 6 ft bed								37,000			
128		Radio Replacements - replace w/ failure using old PD/FD radios											
129		Replace four 4-in flood water pumps as needed				20,000							
130		Replace z-track mower for rights of way	15,000							20,000			
131		Replace Skid Steer purchased in FY16						60,000					
132		Replace Fuel management system purchased in FY12						40,000					
133		Repl front beach trash compactor purchased in FY15							60,000				
134		Undergrounding of electric lines, IOP Marina, 50% of \$250,000				125,000							
135		Undergrounding of electric lines, 21st Ave, 50% of \$60,000			30,000								
136		Underground of electric lines, 14th Ave, 50% of \$80,000	40,000										
139	17		55,000		235,000	338,000	148,000	292,000	117,000	307,000	-	318,000	319,000
140													
141		Facilities Maintenance											
142		<i>Building maintenance contingency - per PWD Director, the major components of the Hill Report will be addressed in FY19. Calculated as 1% of Public Wks Building insured value including new wash station. Incr to 2% in FY27</i>	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
143		Subtotal Facilities Maintenance	12,607		12,607	12,607	12,607	12,607	25,215	25,215	25,215	25,215	25,215
144													
145		Drainage											
146		General drainage contingency for small projects	100,000		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
147		Develop Comprehensive Drainage Plan	250,000										
148		Provision for future drainage proj's identified by Comp Drainage Plan	-		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
149		Repeat drainage work based on 3-year maintenance rotation	195,804		198,668	197,804	195,804	198,668	197,804	195,804	198,668	197,804	195,804
150		Phase 3 Drainage construction, incl Waterway Blvd multi-use path	2,462,000		913,000								
151		Subtotal Drainage	3,007,804		1,711,668	797,804	795,804	798,668	797,804	795,804	798,668	797,804	795,804
152													
157		Grand Total Public Works Department	3,075,411		1,959,275	1,148,411	956,411	1,103,275	940,019	1,128,019	823,883	1,141,019	1,140,019

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3		DRAFT #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
158													
159		Building Department											
160													
161	1	Replace pickup truck purchased in FY18				-	38,000						
162		Replace HVAC units			16,000					18,000			
163													
164	1	Subtotal Capital			16,000	-	38,000	-	-	18,000	-	-	-
165													
166		Facilities Maintenance											
167		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of City Hall building insured value. Split 50/50 Gen Govt/Building. Incr to 2% in FY27</i>	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
168		Subtotal Facilities Maintenance	12,163		12,163	12,163	12,163	12,163	24,326	24,326	24,326	24,326	24,326
169													
170		Grand Total Building Department	12,163		28,163	12,163	50,163	12,163	24,326	42,326	24,326	24,326	24,326
171													
172													
173		Recreation Department											
174													
175		Add/Repl playground or outside scoreboard equip (only with failure)	10,000		15,000	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000
176		Replace basketball scoreboard in gymnasium						7,000					
177		Acoustical Panels for Gymnasium			30,000								
178	1	Replace Rec-1 SUV			29,000								
179		Replace Toro Groomer (<i>defer to FY23</i>)	-		14,000								
180	1	Replace golf cart			-	7,000		-	8,000				
181		Replace computer server for security cameras			7,000					8,000			
182	1	Repl FY18 2018 Ford F-150				38,000							42,000
183		Replace Bi-Parting walk-draw curtain in Gym				10,000							
184		Replace water fountains (1 interior & 1 exterior both w/ bottle filling and exterior with dog fountain)	-		6,000		6,000			6,000			
185		Soccer Goals (<i>defer to FY24</i>)	-			6,000			6,000			7,000	
186		Replace HVAC as needed (approx 15 total units)	16,000		25,000	50,000	25,000	25,000	25,000	50,000	25,000	25,000	25,000
187		Replace phone system							12,000				
188		Construct sand volley ball court					27,000						
189		Replace Lift for changing ceiling lights and tiles			10,000								
190		Replace Floor Scrubber (new model better for sanitizing)	8,000						9,000				
191		Replace lights on soccer field (installed FY17 w/ 25yr warranty)											
192		Replace interior basketball goals with retractable system (FY40)											
193		John Deere Z-TRAK mower (<i>defer to FY23</i>)	-		14,000			-	15,000		-	16,000	
194		Replace Tennis Fencing (~ every 10 years)				17,000							
195													
196													

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3		DRAFT #1											
4													
5		Total											
6		Fleet	FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
7													
8													
197		Recreation Continued											
198		Covered walkway to front entrance							250,000				
199		Replace Christmas Tree for Front Beach area			20,000								
200		Upgrade AV system for livestreaming	20,000						20,000				
201		Replace fencing on Softball Field						50,000					
202		Replace Fencing on Baseball Field							25,000				
203		Replace John Deere Tractor		20,000									
204		Repl lighting fixtures in Gym, Magnolia & Palmetto rooms w/ LED			12,000								
205		Construct platform and install old PSB generator at Rec Center <i>(more info on cost to come)</i>	20,000			-							
206		Replace 4 outdoor basketball goals and posts						20,000					
207		Replace Picnic Shelter				-			50,000				
208		Replace baseball, softball, tennis & bball lights (FY37)											
209		Construct brick paver sidewalk adjacent to building (offset by engraved brick program and \$6k PARD grant)	15,000										
210		Construct fitness room expansion							675,000				
211		Equipment for fitness room expansion							120,000				
212		Reconstruct 2 Tennis Courts							120,000				
213		Resurface Tennis and outdoor Basketball Courts			20,000						25,000		
214		Resurface Parking Lot <i>(more info on cost to come)</i>			50,000								
215		Install commercial grade timers for tennis/outdoor basketball courts	6,000										
216		Rehabilitate softball, baseball and multipurpose fields (FY30+)											
217		Construct gymnasium in accordance with Master Plan									3,750,000		
218													
219	3	Total Recreation Department Capital Expenditures	95,000		170,000	245,000	73,000	137,000	1,340,000	84,000	3,836,000	52,000	87,000
220													
221		Facilities Maintenance											
222		<i>Building maintenance contingency to proactively address issues as needed - calculated as 1% of Rec Center building insured value. Since Rec Dept has full time maintenance staff, only .5% is used. Incr in FY27</i>	33,857		33,857	33,857	33,857	33,857	67,713	67,713	67,713	67,713	67,713
223		Subtotal Facilities Maintenance	33,857		33,857	33,857	33,857	33,857	67,713	67,713	67,713	67,713	67,713
224													
225		Grand Total Recreation Department	128,857		203,857	278,857	106,857	170,857	1,407,713	151,713	3,903,713	119,713	154,713
226													
227													

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3		DRAFT #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
228		Front Beach Area, including Public Restrooms, Parking Meters, Parking Lots and Beach Walkovers											
229													
230		Replace 5 Parking Meter Kiosks purchased used in FY18	<i>Consider not replacing kiosks & move to a mobile app-based approach for parking pmnts</i>					75,000					
231		Replace 7 Parking Meter Kiosks in Lots purchased in FY16 & FY17				105,000							
232		Repl/repair/add dune walkovers (approx 57 accesses)	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
233		Mobi Mat material to stabilize beach accesses as needed	-	15,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
234		Replace (12) streetlight fixtures					96,000						
235		Replace Front Beach irrigation system & repair associated infrastructure						175,000	-				
236		Add, replace or rehabilitate public art		10,000			10,000				10,000		
237		Resurface City-owned portion of Ocean Blvd											
238		Repair sidewalks on Ocean Blvd between 10th and 14th	70,000	70,000	70,000	70,000	70,000						
239		Subtotal Capital	320,000	345,000	350,000	455,000	531,000	455,000	280,000	290,000	280,000	280,000	280,000
240													
241		Facilities Maintenance											
242		<i>Building maintenance contingency to proactively address issues as needed - 1% of insured value for Front Beach facilities incl Restrooms = \$8224. Given high-traffic nature of this facility, provision incr to \$20k. Include \$25k annual rehab of white fencing in FY22-26</i>	45,000	45,000	45,000	45,000	45,000	45,000	20,000	20,000	20,000	20,000	20,000
243		Subtotal Facilities Maintenance	45,000	45,000	45,000	45,000	45,000	45,000	20,000	20,000	20,000	20,000	20,000
244													
245		Assign Fund Balance for Future Expenditures											
246		<i>Provision for future Front Beach/Ocean Blvd infrastructure improvements. City owns that section of Ocean Blvd.</i>	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
247		Subtotal Assignment of Fund Balance	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
248													
249		Grand Total Front Beach	440,000	465,000	470,000	575,000	651,000	550,000	375,000	385,000	375,000	375,000	375,000
250													
251		Breach Inlet Boat Ramp											
252													
253		Rehabilitate concrete ramp (last done in FY00)		50,000									
254		Replace boat ramp gate		10,000									
255		Subtotal Capital		60,000								-	-
256													
257		Grand Total Breach Inlet Boat Ramp	-	60,000	-	-	-	-	-	-	-	-	-
258													

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3		DRAFT #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
259		Beach Maintenance and Monitoring											
260													
261		Design & permitting of next large scale off-shore project				700,000							
262		Feasibility Study - Breach Inlet Project	30,000										
263		Construction of next large scale off-shore project (rough estimate of City's portion - 25% increase over 2018 proj contribution)						2,600,000					
264		Update Beach Management Plan	20,000						20,000				
265		Required post project monitoring (years 2-5 per CSE contract)			15,252								
266		Ongoing monitoring of shoreline	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
267		Subtotal Beach Maintenance	110,000	75,252	760,000	60,000	2,660,000	80,000	60,000	60,000	60,000	60,000	60,000
268													
269		Grand Total Beach Restoration and Monitoring	110,000	75,252	760,000	60,000	2,660,000	80,000	60,000	60,000	60,000	60,000	60,000
270													
271													
272		Isle of Palms Marina											
273													
274		Replace marina docks (FY32+)											
275		Replace bulkhead (FY32+)											
276		Replace boat ramp (FY32+)											
277		Convert watersports dock area to public dock & green space	150,000										
278													
279		Subtotal Capital	150,000	-	-	-	-	-	-	-	-	-	-
280													
281		Facilities Maintenance											
282		<i>Marina maintenance contingency for common areas not covered by leases. Calculated as .5% of insured boat ramp, bulkhead and dock value.</i>	26,251	26,251	26,251	26,251	26,251	26,251	26,251	26,251	26,251	26,251	26,251
283		Re-coat marina bulkhead						450,000					
284		Subtotal	26,251	26,251	26,251	26,251	26,251	476,251	26,251	26,251	26,251	26,251	26,251
285													
286													
287		Grand Total Marina	176,251	26,251	26,251	26,251	26,251	476,251	26,251	26,251	26,251	26,251	26,251
288													
289													
290													

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3		DRAFT #1											
4													
5	Total		FY22		FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
6	Fleet												
7													
8													
291		Bonded Debt Service- Principal & Interest											
292													
293		2003 Rec Expansion GO Bond - principal	210,000		210,000								
294		2003 Rec Expansion GO Bond - interest	7,056		3,528								
295		2006 Fire Station #2 GO Bond - principal	225,000		240,000	250,000	265,000	275,000					
296		2006 Fire Station #2 GO Bond - interest	23,594		19,364	14,852	10,152	5,170					
297		2008 Public Safety Building GO Bond - principal	375,000		375,000	375,000	375,000	425,000	450,000	450,000			
298		2008 Public Safety Building GO Bond - interest	116,955		101,430	85,905	70,380	54,855	37,260	18,630			
299		2020 75' Ladder Truck Muni Lease - principal (10Yrs @ 1.83%)	79,502		80,957	82,439	83,947	85,483	87,048	88,641	90,263		
300		2020 75' Ladder Truck Muni Lease - interest (10Yrs @ 1.83%)	12,413		10,958	9,476	7,967	6,431	4,867	3,274	1,652		
301		2021 Drainage Ph 3 w/ Waterway Blvd path principal (15 Yrs @ 1.71%)	208,000		211,000	215,000	218,000	222,000	226,000	230,000	234,000	238,000	242,000
302		2021 Drainage Ph 3 w/ Waterway Blvd path interest (15 Yrs @ 1.71%)	55,626		52,070	48,461	44,785	41,057	37,261	33,396	29,463	25,462	21,392
303		2020 Marina Dock Replacement Bond - principal (15 Yrs @ 2.16%)	247,000		253,000	258,000	264,000	269,000	275,000	281,000	287,000	293,000	300,000
304		2020 Marina Dock Replacement Bond - interest (15 Yrs @ 2.16%)	86,227		80,892	75,427	69,854	64,152	58,342	52,402	46,332	40,133	33,804
305													
306		Debt Totals by Year	1,646,373		1,638,198	1,414,560	1,409,086	1,448,149	1,175,777	1,157,343	688,710	596,595	597,196
307													
308													
309		SUMMARY BY CATEGORY											
310													
311		Total Capital Items	2,695,000		1,320,000	1,291,000	1,045,000	1,373,000	3,044,000	1,586,000	4,517,000	952,000	1,574,000
312		Total Facility Maintenance	281,575		281,575	281,575	281,575	281,575	916,899	466,899	466,899	466,899	466,899
313		Total Drainage	3,007,804		1,711,668	797,804	795,804	798,668	797,804	795,804	798,668	797,804	795,804
314		Total Beach Maintenance	110,000		75,252	760,000	60,000	2,660,000	80,000	60,000	60,000	60,000	60,000
315		Total Assignments of Fund Balance for Future Projects	75,000		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
316		Total Bond and Loan Payments	1,646,373		1,638,198	1,414,560	1,409,086	1,448,149	1,175,777	1,157,343	688,710	596,595	597,196
317		Total all expenditures on this schedule	7,815,752		5,101,693	4,619,939	3,666,465	6,636,392	6,089,480	4,141,046	6,606,277	2,948,298	3,568,899
318			(0)		(0)	-	(0)	(0)	0	-	0	0	0

City of Isle of Palms Debt Schedule

Description	Year Issued	Original Debt Amt	Original Rate	Current Rate	Original Term	Matures	FY2022			FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	Total Payments FY20-FY35		
							P	I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P&I	P
CURRENTLY OUTSTANDING:																									
Recreation Add (by Ref.)	FY04	2,900,000	3.55% non-taxable	1.68% non-taxable	20 years	FY23	210,000	7,056	217,056	213,528													630,000	21,168	651,168
Fire Station #2	FY07	3,650,000	3.99% non-taxable	1.88% non-taxable	20 years	FY26	225,000	23,594	248,594	259,364	264,852	275,152	280,170										1,470,000	100,768	1,570,768
Pub Safety Building	FY09	6,700,000	4.14% non-taxable	4.14% non-taxable	20 years	FY28	375,000	116,955	491,955	476,430	460,905	445,380	479,855	487,260	468,630								3,200,000	617,895	3,817,895
75' Fire Ladder Truck	FY20	848,267	1.83% non-taxable	1.83% non-taxable	10 years	FY29	79,502	12,413	91,915	91,915	91,915	91,915	91,915	91,915	91,915	91,915							756,353	70,879	827,231
Drainage Phase 3	FY21	3,500,000	1.71% non-taxable	1.71% non-taxable	15 years	FY35	208,000	55,626	263,626	263,070	263,461	262,785	263,057	263,261	263,396	263,463	263,462	263,392	263,254	263,047	262,772	263,429	3,500,000	441,620	3,941,620
Marina Docks	FY21	4,300,000	2.16% taxable	2.16% taxable	15 years	FY35	247,000	86,227	333,227	333,892	333,427	333,854	333,152	333,342	333,402	333,332	333,133	333,804	333,324	333,714	333,954	333,042	4,300,000	701,624	5,001,624
TOTAL DEBT SERVICE							1,344,502	301,871	1,646,373	1,638,198	1,414,560	1,409,086	1,448,149	1,175,777	1,157,343	688,710	596,595	597,196	596,578	596,762	596,726	596,471	13,856,353	1,953,954	15,810,307
TOTAL PRINCIPAL & INTEREST OUTSTANDING AT YEAR END									12,512,149	10,873,951	9,459,390	8,050,305	6,602,156	5,426,379	4,269,036	3,580,326	2,983,732	2,386,536	1,789,958	1,193,196	596,470	(0)			

Isle of Palms Debt Limit Calculation per Article 8, Section 7 of the SC Code:

Total Assessed Value (this analysis assumes no growth in assessed value; growth in assessed value would result in a higher available debt limit) :

	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284	237,643,284
8% of Assessed Value	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463	19,011,463
Less current IOP GO Debt outstanding issued without a referendum (principal only):																
Fire Station #2	(1,030,000)	(790,000)	(540,000)	(275,000)	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety Building	(2,450,000)	(2,075,000)	(1,700,000)	(1,325,000)	(900,000)	(450,000)	-	-	-	-	-	-	-	-	-	-
Drainage Outfalls	(3,045,000)	(2,834,000)	(2,619,000)	(2,401,000)	(2,179,000)	(1,953,000)	(1,723,000)	(1,489,000)	(1,251,000)	(1,009,000)	(763,000)	(513,000)	(259,000)	-	-	-
Marina Docks	(3,745,000)	(3,492,000)	(3,234,000)	(2,970,000)	(2,701,000)	(2,426,000)	(2,145,000)	(1,858,000)	(1,565,000)	(1,265,000)	(959,000)	(646,000)	(326,000)	-	-	-
Available debt limit (principal)	8,741,463	9,820,463	10,918,463	12,040,463	13,231,463	14,182,463	15,143,463	15,664,463	16,195,463	16,737,463	17,289,463	17,852,463	18,426,463	19,011,463		

**City of Isle of Palms
Millage Rate Table**

CURRENT ISLE OF PALMS MILLAGE

Operating Millage Rate =	0.0191
Debt Service Millage Rate	0.0042
Total IOP Millage Rate	0.0233
Local Option Sales Tax Credit Factor	(0.0002)

****NO TAX INCREASE FOR FY22****

Operating Millage Rate =	0.0191
Debt Service Millage Rate	0.0042
Total IOP Millage Rate	0.0233
Local Option Sales Tax Credit Factor	(0.0002)

TAXPAYER'S INCREASE

Appraised Value	CURRENT ISLE OF PALMS MILLAGE				**NO TAX INCREASE FOR FY22**				TAXPAYER'S INCREASE	
	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residences Assessed at 4%	Less Local Option Sales Tax Credit	Net IOP Property Tax for a primary resident	2nd Homes & Commercial Assessed at 6%	Primary Residents	2nd Homes/Commercial
250,000	233.00	(50.00)	183.00	349.50	233.00	(50.00)	183.00	349.50	-	-
300,000	279.60	(60.00)	219.60	419.40	279.60	(60.00)	219.60	419.40	-	-
350,000	326.20	(70.00)	256.20	489.30	326.20	(70.00)	256.20	489.30	-	-
400,000	372.80	(80.00)	292.80	559.20	372.80	(80.00)	292.80	559.20	-	-
500,000	466.00	(100.00)	366.00	699.00	466.00	(100.00)	366.00	699.00	-	-
600,000	559.20	(120.00)	439.20	838.80	559.20	(120.00)	439.20	838.80	-	-
700,000	652.40	(140.00)	512.40	978.60	652.40	(140.00)	512.40	978.60	-	-
900,000	838.80	(180.00)	658.80	1,258.20	838.80	(180.00)	658.80	1,258.20	-	-
1,000,000	932.00	(200.00)	732.00	1,398.00	932.00	(200.00)	732.00	1,398.00	-	-
1,250,000	1,165.00	(250.00)	915.00	1,747.50	1,165.00	(250.00)	915.00	1,747.50	-	-
1,500,000	1,398.00	(300.00)	1,098.00	2,097.00	1,398.00	(300.00)	1,098.00	2,097.00	-	-
1,750,000	1,631.00	(350.00)	1,281.00	2,446.50	1,631.00	(350.00)	1,281.00	2,446.50	-	-
2,000,000	1,864.00	(400.00)	1,464.00	2,796.00	1,864.00	(400.00)	1,464.00	2,796.00	-	-
2,500,000	2,330.00	(500.00)	1,830.00	3,495.00	2,330.00	(500.00)	1,830.00	3,495.00	-	-
3,000,000	2,796.00	(600.00)	2,196.00	4,194.00	2,796.00	(600.00)	2,196.00	4,194.00	-	-
3,500,000	3,262.00	(700.00)	2,562.00	4,893.00	3,262.00	(700.00)	2,562.00	4,893.00	-	-
4,000,000	3,728.00	(800.00)	2,928.00	5,592.00	3,728.00	(800.00)	2,928.00	5,592.00	-	-
4,500,000	4,194.00	(900.00)	3,294.00	6,291.00	4,194.00	(900.00)	3,294.00	6,291.00	-	-
5,000,000	4,660.00	(1,000.00)	3,660.00	6,990.00	4,660.00	(1,000.00)	3,660.00	6,990.00	-	-

APPROXIMATE ANNUAL PROPERTY TAX REVENUE TO THE CITY = \$4,720,000

FY21 Millage Rates of Neighboring Communities:

Sullivan's Island = 0.0568

Mt Pleasant = 0.0393

Folly Beach = 0.0346